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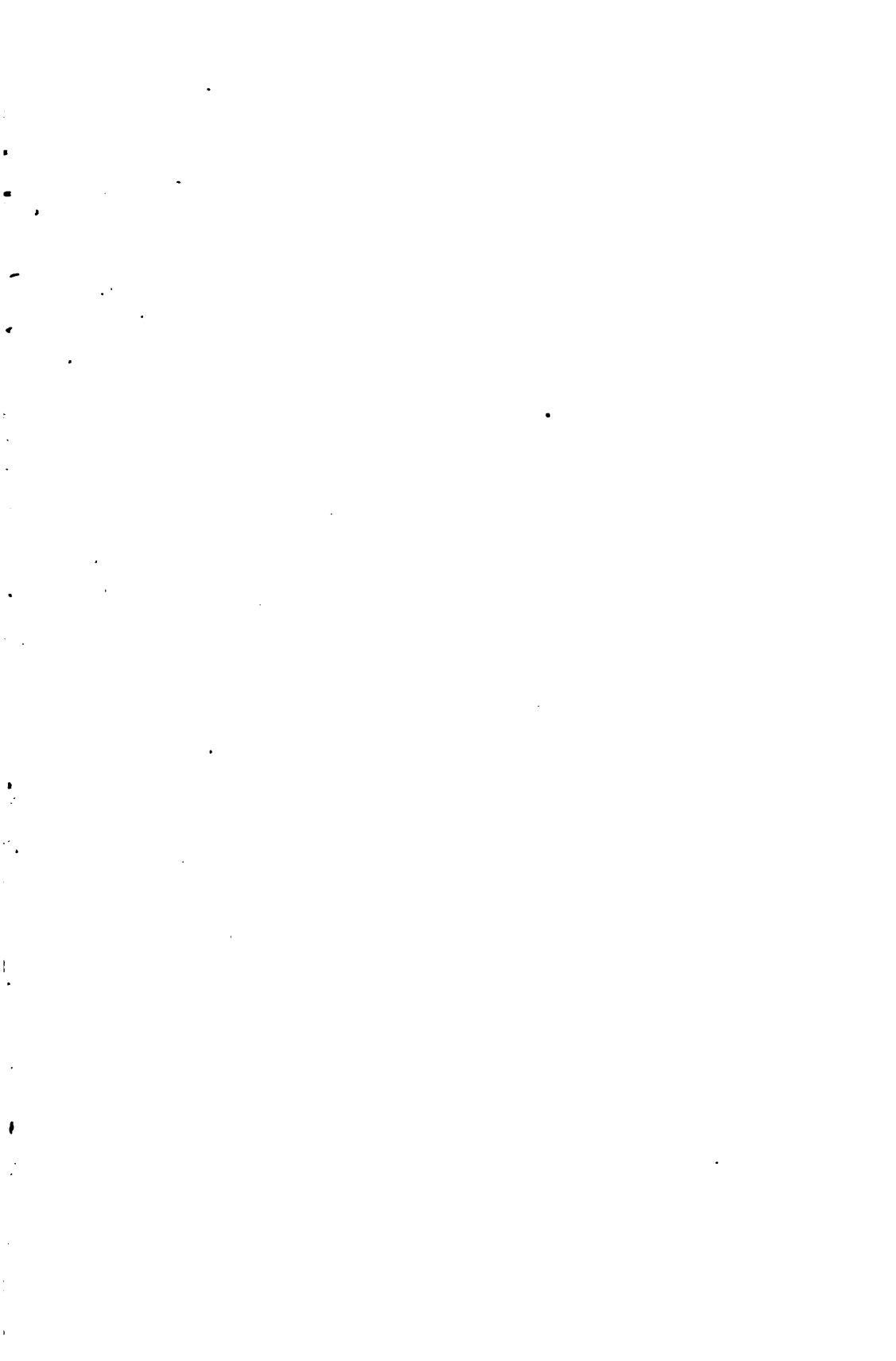
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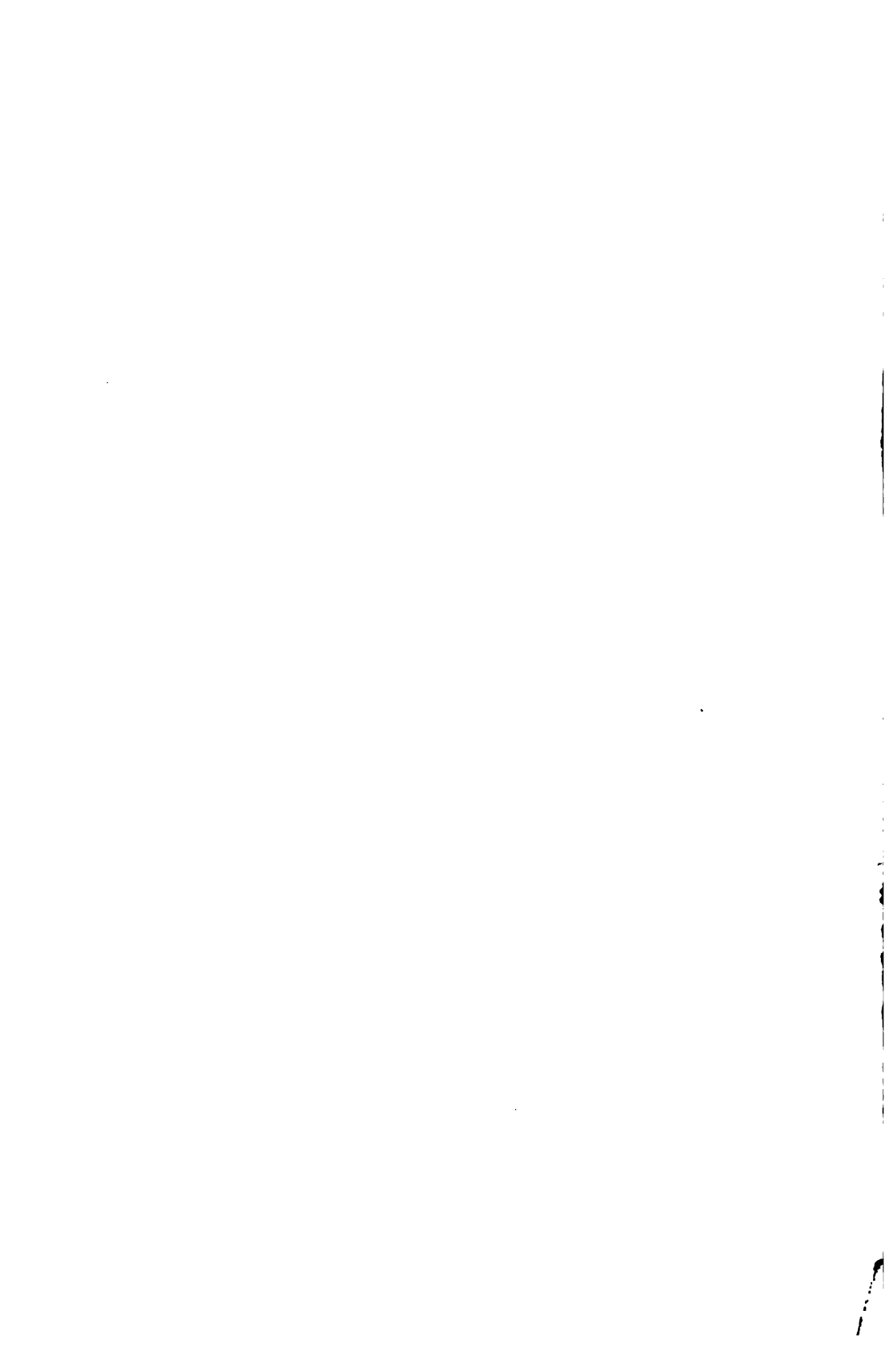


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THE PARK QUESTION

PART I

CRITICAL STUDY AND CONSTRUCTIVE SUGGESTIONS

PRESENTED TO

ADMINISTRATIVE AND ACCOUNTING METHODS

OF THE

DEPARTMENT OF PARKS: MANHATTAN AND RICHMOND

BUREAU OF MUNICIPAL RESEARCH

261 BROADWAY, NEW YORK CITY

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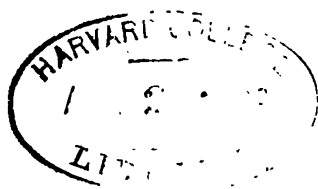
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CONTENTS

Foreword

Introduction

Editorial

- | | | |
|----------------|------------|--|
| Section | I | Proper park administration dependent upon knowledge of facts. |
| Section | II | The present organization of the department of parks—boroughs of Manhattan and Richmond—and criticism relating thereto |
| Section | III | Suggested plan for the reorganization of the department of parks—boroughs of Manhattan and Richmond |
| Section | IV | The present accounting system of the department of parks—boroughs of Manhattan and Richmond—and criticism relating thereto |
| Section | V | Suggested plan for revision of the accounting system of the department of parks—boroughs of Manhattan and Richmond |

Charts

- | | | |
|--------------|------------|---|
| Chart | I | Chart of present organization |
| Chart | II | Chart of suggested reorganization |
| Chart | III | Chart of present accounting system |
| Chart | IV | Chart of suggested accounting system |
| Chart | V | Chart showing comparison between present and suggested accounting systems |

Exhibits

- | | | |
|------------------|-----------|--|
| Exhibit A | I | Statement of parks, boroughs of Manhattan and Richmond, showing the acreage, date of acquisition and assessed valuation, together with various other facts which pertain to individual parks |
| Exhibit A | II | Statement showing present organization of the department of parks—boroughs of Manhattan and Richmond—with charter powers and duties |
| Exhibit B | | Description of the present system of accounting records and procedure maintained by the department of parks—boroughs of Manhattan and Richmond |
| Exhibit C | | Index of forms and records in present use |
| Exhibit D | I | Analysis of weekly, semi-monthly and chief engineer's payrolls for the year 1904 |
| Exhibit D | II | Diagram contrasting variations in payroll charges to appropriation, revenue bond and corporate stock accounts for the years 1904, 1905 and 1906 |
| Exhibit E | | Analysis of weekly, semi-monthly and chief engineer's payrolls for the year 1905 |

Exhibit F	Analysis of weekly, semi-monthly and chief engineer's payrolls for the year 1906
Exhibit G	Voucher charges to corporate stock accounts during October, 1907
Exhibit H	Analysis of all vouchers for perishable goods during the year 1906
Exhibit I	Quantity and price of certain items purchased on contract—paid for during the year 1906
Exhibit J	Open market orders issued against corporate stock accounts during the year 1906
Exhibit K	Open market orders issued for prison made goods during the year 1906
Exhibit L	Open market orders issued for labor and materials and charged to appropriation accounts during the year 1906
Exhibit M	Open market orders issued for perishable goods during the year 1906
Exhibit N	Open market orders for emergency supplies issued against appropriation accounts during the year 1906
Exhibit O	Recapitulation of open market orders issued during the year 1906
Exhibit P	Statements of voucher charges to (a) horseshoeing, 1904-1905; veterinary services 1904-1905; (c) coal for museums and aquarium, 1906; and (d) architects' commissions, 1905
Exhibit Q I	Corporate stock account balances found in current ledger at Arsenal office, November 30, 1907
Exhibit Q II	Corporate stock account balances found in old ledger at Arsenal office, November 30, 1907
Exhibit Q III	Recapitulation of corporate stock account balances found at the Arsenal office, November 30, 1907
Exhibit R I	Appropriation balances in old ledger at Arsenal office shown for the periods in which they ceased to be active
Exhibit R II	Appropriation balances for 1897 and prior years, as shown on the books of the department of finance
Exhibit S	List of suggested accounting books and records
Exhibit T I	Description of suggested accounting records
Exhibit T II	Description of suggested accounting procedure.
Exhibit U	Journal entries to close suggested registers and cash books and to transfer stock to expenses
Exhibit V	Suggested forms.
Exhibit W	Forms of expense summaries.
Exhibit X	Expense analysis
Exhibit Y	Report on accounting system and procedure of the department of parks, Manhattan and Richmond, rendered by Theo. Koehler, C.P.A., December 28, 1905, at the request of Commissioner Samuel Parsons, Jr.

FOREWORD

The Bureau of Municipal Research during the past year has made several detailed studies of departmental methods and accounting procedure, looking toward a complete reorganization of the accounting methods of the city of New York. This work has, in each instance, involved so much laborious detail that it has not been practical to report upon each of the studies separately. Such widespread interest has been expressed in this phase of the work of the Bureau, however, that it has seemed wise to publish the following report, which embodies the details of an analysis of the organization, procedure and accounting records of the department of parks for the boroughs of Manhattan and Richmond.

It is hoped that the information contained in this report will be of service to other communities, many of which have already made inquiries as to the method of performing similar work with respect to their own governmental departments.

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INTRODUCTION

The investigation upon which this report is based was undertaken in November, 1907, at the request of the then commissioner of parks for Manhattan and Richmond, Hon. Samuel Parsons, Jr. A considerable portion of the inquiry was completed, although no formal report was made, prior to Commissioner Parsons' retirement. Several conferences on the progress of the work were held, both with Commissioner Parsons and with his successor, Commissioner Smith, appointed November 25, 1907.

Commissioner
Parsons
Requested
Inquiry

Commissioner Parsons in an endeavor to devise means for obtaining specific and accurate information on the cost of maintaining the several parks under his jurisdiction and conducting the various branches of the work of the department, requested the superintendent of supplies and repairs to report to him the best means for securing such information. Soon after taking office, Commissioner Smith ordered forms to be printed on the basis of the report of the superintendent of supplies and repairs, and on January 1st, 1908, they were installed. As a means of furthering their successful use, instructions were sent to the section foremen, ordering them to explain all expenditures of labor or of supplies in such detail and so plainly that the commissioner might know the cost of every kind of work in every park in his charge. The section foremen were provided with new forms on which to render to the superintendent of supplies and repairs reports of labor and periodic inventories. They were also required to report weekly supplies received and used, with a statement of the purposes for which they had used or intended to use them. The foremen of repair gangs were likewise required to report weekly to the superintendent of supplies and repairs the work performed by them and the labor and material used. Upon the receipt of this information a clerk was required to make an analysis of expenses on a printed form and enter the results in a ledger. On June 15, 1908, the records had been written up only to March 31, 1908, and only three monthly reports had been submitted to the commissioner. As the records were started about Feb. 15, 1908, as of Jan. 1, 1908, and had four months later reached March 31, 1908, it is evident that this work is falling farther behind from day to day.

Commissioner
Smith
Begins Expense
Accounts

**Commissioner
Smith's
Revenue
Reforms**

Shortly after taking office, the present commissioner ordered that all communications, permits and concessions should be signed by himself; that all communications from the commissioner's office to employees of the department in the nature of notifications of employment or discharge be signed by him personally; that his secretary compile a historical and complete accounting statement of all concessions and leases in force; that the bank accounts for money received on account of park income and as deposits to guarantee the repair of street openings be transferred from the name of the assistant secretary to that of the commissioner of parks, Manhattan and Richmond; that all moneys collected in the office of commissioner be turned over to the bookkeeper and deposited by him to the credit of an account also in the name of the commissioner; that records of cash received or paid out should be kept by the bookkeeper solely; and that the drafting and care of contracts for Manhattan and Richmond be transferred from the assistant secretary to the purchasing agent.

In November, 1907, a conference was held which was attended by Commissioner Parsons, together with his bookkeeper and his superintendent of supplies and repairs, representatives of the department of finance and representatives of the Bureau of Municipal Research. At that time was explained to the officials of the department the system of expenditure accounts which had been adopted by the comptroller for installation in the departments of health, street cleaning, water supply, gas and electricity, and Bellevue and allied hospitals. No formal action was taken, however, looking toward the introduction of this system in the department of parks. In December, 1907, at a conference between Commissioner Smith, representatives of the department of finance, representatives of the commissioners of accounts and representatives of the Bureau of Municipal Research, Commissioner Smith stated that he appreciated the need for a change in the departmental accounting methods, and referred to the drafts of forms which had been prepared by the superintendent of supplies and repairs and the bookkeeper. It was pointed out to the commissioner that the accounting forms thus recently prepared were incomplete; that the expense accounts which were to be set up through these forms were not under central accounting control as to accuracy, and

**Three
Conferences
on Park
Administration**

that the method employed was a statistical rather than an accounting method. Commissioner Smith stated that his department would be ready at any time for any changes that would make his administration more effective, and it was agreed that, since the department of finance was unable at that time to detail any one to the installation, the forms presented by the department of finance should be given a test by the Bureau of Municipal Research to prove that they could be adapted to the needs of the department of parks. Owing to the fact that the comptroller has made exceedingly heavy drafts on this bureau for assistance in making installations in other departments it has not been possible to make this test.

At a third conference between the commissioner, representatives of the department of finance, the commissioners of accounts and the Bureau of Municipal Research on February 1, 1908, the commissioner expressed his approval of the proposal that the forms of storehouse and purchase requisitions and open market orders which were then being introduced in the departments of health, street cleaning, water supply, gas and electricity and Bellevue and allied hospitals be installed in his department. Early in the year, the commissioner installed an improved form of cash book for receipts and deposits.

In the following report the description of the accounting methods and procedure has reference to the condition existing in November, 1907. As has been noted, subsequent to that time a number of changes have taken place. These changes, some of them still in the process of installation, have not, however, corrected many of the fundamental defects of method and organization to which this report calls attention. A description of practices as found is herewith presented in order that a complete picture of the administration as it existed may be provided as a basis for the consideration of the constructive suggestions embodied in the report.

Purpose of
Detailed
Study

Section I

PROPER PARK ADMINISTRATION DEPENDENT UPON KNOWLEDGE OF FACTS

This report comprises a statement and criticism of the present organization, administrative and accounting methods of the department of parks for the boroughs of Manhattan and Richmond, and constructive suggestions designed to secure a greater efficiency of park administration.

In Manhattan alone, fourteen hundred and thirty-five acres are set aside as parks—dedicated to ornamental purposes and to the beneficial uses of the people of the city—representing ten per cent of the total area of the borough. In 1906 the expenditures for the maintenance of the parks of Manhattan and Richmond exceeded \$900,000 or upwards of \$760 per acre. In addition, \$1,057,133.64 was expended from the proceeds of city stock, partly for maintenance and partly for improvements. It is impossible to tell from the records of the department, or from any other records, the exact cost of maintaining the park system in any year. Furthermore, it is impossible to learn even the approximate cost of maintaining the individual parks. Indeed, even the exact area of the park property is only now in process of determination. The figures presented in this report are based upon a compilation now being made by the bureau of municipal investigation and statistics of the department of finance, supplemented by data secured by the Bureau of Municipal Research (Exhibit A I).

Area and
Expense
Involved

Neglect of
Administrative
Problems

There has been no lack of effort in the past for the extension of the city's park system. Up to the present acquisition has outstripped development. Two hundred and forty acres in Manhattan acquired for park purposes at various times in the last twenty-five years still await improvement. More than one hundred acres have been held unimproved for a decade or longer. In the endeavor of the park department to keep pace with acquisition and to produce visible results attention has been devoted almost exclusively to the improvement of park property and little thought has been given to the problem of providing businesslike methods of administration.

Growing emphasis on the utilitarian aspect of park uses and the increasing need for rest and playground spaces in the congested districts of the city make peculiarly appropriate the adoption of methods which will insure economical use of funds available for park purposes and show clearly the annual cost of maintaining the different divisions of the park system. If, for example, it is desirable that there should be an extension of playgrounds, it is a matter of importance to know the cost of conducting the present playgrounds, and whether they are put to their maximum and most profitable use. Information on these points has in the past been impossible to obtain. It cannot be learned, for instance, even by elaborate analysis, whether the amount spent for playground apparatus, games and supplies in 1906 was \$2,000 or \$4,000, or whether \$8,000 or \$10,000 was spent in the same year for annual plants.

In this connection credit should be given to the present administration for its attempt, since the first of this year (1908), to record the cost of maintaining the several parks. Such records are expected to yield valuable information as to the comparative costs of the different elements of the present park system.

How much money shall be voted for parks and for what specific purposes is a question which the fiscal authorities are annually required to answer. Hitherto the answer has been based on expediency and has in no way reflected the experience of the year before. In consequence, it has for years been a practice in the department to supply the deficiencies in appropriations for maintenance from corporate stock accounts. This practice of the department, however, was not reflected in its records. Estimates of expenditure were, therefore, not based on actual cost, but upon expected capacity to spend. To no inquiring citizen could an answer be given to the questions—how much did we spend on children's playgrounds last year, how much on annual plants, how much on the Speedway. Intelligent advocacy of a specific allowance for playground purposes has not been possible because even approximately accurate information could not be obtained except through exhaustive examination of vouchers and payrolls.

Budget
Estimates
Only Guesses

**Commissioners
Without
Information**

To the commissioner in charge of the department intelligent administration has not been possible on account of the fact that he has been provided neither with information on the cost of conducting the several branches of his work nor with data showing the exact results accomplished. In consequence, succeeding commissioners in their annual reports on their stewardship have presented largely meaningless information. An illustration of this is the report for Manhattan and The Bronx for the year 1906. This report is attractive in appearance and represents the best type of report hitherto published by the department. It contains the following information on the year's work:

**Report for 1906:
Content and
Criticism**

- 1 An itemized statement of repair jobs executed during this year at the several parks. Although the number of cubic yards of earth excavated, masonry laid, or linear feet of drainage pipe put in place is carefully recorded, no facts are given either on the cost of the material, the labor, the purpose of its performance, or the result accomplished by the work. 10 pp.
- 2 An itemized statement of the surveys, specifications and computations prepared by the engineering force, etc., but no information concerning the cost or the results accomplished. 2½ pp.
- 3 Description of the work of the entomologists. No information on cost or quantity of work performed. 2 pp.
- 4 A statement of the routine work of the meteorological bureau. No information concerning the cost of its operation or any reason for its continuance in duplication of the work of the federal bureau. 1 p.
- 5 A list of the specimens contained in the menagerie. No information on the use of the menagerie or the cost of its maintenance. 3¼ pp.
- 6 General statement of improvement and construction work performed by department gangs. No information on cost, and only partial information on the location or quantity of work. ¼ p.
- 7 Statement of plantings. No information on cost, nor on permanence of plants or outcome of the plantings. ¼ p.
- 8 Several general statements concerning the conservatory. No information whereby its service might be gauged. ¼ p.
- 9 Several general statements concerning the work of the carpenter force. No information of time consumed, cost or extent of work performed. ½ p.
- 10 Descriptive matter relating to playgrounds; a statement of the playgrounds in operation and number of attendants; a copy of the rules governing the use of playgrounds. No information on cost of improvements, maintenance, operation, or any facts respecting the use of the playgrounds. No facts to guide either citizen, commissioner or fiscal authorities. No basis for comparison with next year's work and expenditure. 3¼ pp.
- 11 Description of the work of the children's school farm. Considerable detailed information, but no facts as to cost. No suggestions as to development or extension. More conscientious endeavor to present information concerning this experiment, conducted by a special agent of the department, than in the case of all other department activities combined. 6 pp.
- 12 Statement of location and number of band concerts. No facts on attendance or cost. ½ p.

- 13 Statement of permits issued for use of tennis and croquet grounds. 1-6 p.
- 14 Several general statements on the maintenance of park lakes. $\frac{1}{8}$ p.
- 15 Statement of routine work of maintenance of Harlem River Drive-way. No facts on cost of maintenance for current guidance or future comparison. 1-5 p.
- 16 Statement of expenditure from appropriation accounts. No showing except under general headings of the purpose of expenditure. A single item of \$391,200 for "labor maintenance" un-itemized. No statement of total expenditures. 4-5 p.
- 17 Lump statement of cash receipts. No statement of source or how much due, how much outstanding, or amount held as security. 2 lines.
- 18 Statement of expenditures from corporate stock accounts. These accounts usually have titles of such general character as to afford no indication of the purposes of the expenditures. 2 pp.
- 19 Statement of contracts executed during the year, showing: (a) name of contractor; (b) description of contract; (c) contract amount; (d) name of surety. No information of work performed or payments made under these contracts. Supply contracts do not show the intended use of the supplies. No information of unit prices or estimated quantities. $8\frac{1}{4}$ pp.
- 20 List of improved parks, giving name, location, and area. 2 pp.
- 21 List of unimproved parks, giving name, location and area. $\frac{1}{2}$ p.
- 22 List of unnamed improved parks, giving location and area. $\frac{1}{2}$ p.
- 23 List of unnamed unimproved parks, giving location and area. $\frac{1}{2}$ p.
- 24 List of parkways, streets and avenues under the jurisdiction of the department, giving name, length and width. 1 p.

No statement is made in the report, however, to indicate that there is any question as to the accuracy of the information presented.

The report, outlined above, covers eighty-six printed pages. **Optimistic throughout, it suggests nothing with respect to an extension of park activity, nor hints at the possibility of improvement in park management.** Perhaps the most significant fact exhibited in the report relates to the increasing appreciation by the department of the popular aspects of park uses. Of eighteen photographs presented, six are obviously intended to illustrate active use of the parks and playgrounds for educational and play purposes. Three are partly illustrative of activity and partly designed to display the ornamental aspects of the parks; eight present "attractive scenes," and one is an animal picture. The department report of 1898 likewise contained eighteen photographs. Seventeen represented "attractive scenes," and only one activity. This one showed a party on horseback. With this possible exception **no thought of the utilitarian purpose of park spaces is apparent in the earlier report.** The obvious idea of the purpose of municipal public grounds held by the administrators of the

department at that time was that they were intended to be looked upon or galloped through. **The tendency toward popular, recreational, uses of public grounds will soon develop tests whereby park administration may be measured and the benefits derived from the annual cost of park operation will be reflected in a reduced death rate of infants, a better physical condition of children and a falling off among the recruits to vice and crime.**

Problems of very serious importance are the proper use of present park space in the alleviation of the evils of crowded living and the careful planning of park extension and development with reference to the prevention of congestion dangers. **Neither problem can be solved wisely and economically unless the current experience in the administration of existing parks and playgrounds is intelligently and carefully recorded for the guidance of officials and public alike.** The adoption and proper execution of improved business methods in the administration of the department of parks will provide information on which both official and popular judgment may be based with respect to park development. It would be idle indeed to provide new parks and playgrounds without convincing assurance that past investments in public grounds are producing maximum dividends.

Improved
Business
Methods
Will Answer
Important
Questions

Section II

THE PRESENT ORGANIZATION OF THE DEPARTMENT OF PARKS—BOROUGH OF MANHATTAN AND RICHMOND—AND CRITICISM RELATING THERE TO

The organization of the department of parks for Greater New York (Chart I, Exhibit A II) is peculiar, in that while the legislative power and the chief contracting power are in the hands of a board composed of three commissioners appointed by the mayor, the actual administration is divided among the three commissioners, each having independent administrative jurisdiction over his division. The principal office of the park board is in the borough of Manhattan; the office of the commissioner for Manhattan and Richmond is in Manhattan; the office for Brooklyn and Queens is in Brooklyn; and the office for the Bronx is in that borough.

Charter Powers of the Park Board

The charter provides (section 610) that "The park board shall have power to establish and enforce general rules and regulations for the administration of the department, and, subject to the ordinances of the board of aldermen, to establish and enforce rules and regulations for the government and protection of the public parks and of all property in charge of said board and under its control, which rules and regulations so far as possible shall be uniform in all boroughs": and further that "no such rule or regulation adopted by the park board . . . shall become valid and effective until a copy of such rule or regulation, duly certified to be a correct copy by the secretary of the park board, be filed with the city clerk." But upon so filing such rule or regulation it becomes "a general ordinance of the city of New York", a violation of which is a misdemeanor.

By section 614, the board is empowered to appoint a secretary; by section 612 required to execute all contracts made at public letting; by section 618 to "advertise in the *City Record* and corporation newspapers for not less than ten days for the proposals for such articles and supplies as may be necessary to be used in the parks, squares and public places of the city and shall award contracts of the same to the lowest bidder,

. . . excepting such perishable articles as may be excepted by the rules and regulations of the board." This section further excepts "emergency" purchases and provides that "each commissioner may purchase articles required immediately without calling for competition, at an expense not exceeding \$1,000 during any one month".

Charter Provisions for Administration

It is prescribed by charter that "it shall be the duty of each commissioner, subject to such general rules and regulations as may be established by the board and in conformity therewith", each within his own administrative jurisdiction:

- 1 To execute all measures for the improvement of all parks, squares and public places for ornamental purposes and for the beneficial uses of the people of the city;
- 2 To maintain the beauty and utility thereof;
- 3 To plant trees;
- 4 Subject to the approval of the municipal art commission, "to construct, erect and establish seats, drinking fountains, statues and works of art, when he may deem it tasteful or appropriate so to do on any part of the public streets or avenues within such environs";
- 5 To authorize and regulate the projections on park streets, and to determine the line or curve and the surface construction of all streets and avenues lying within any park, square or public place, or within 350 feet from the outer boundaries of his jurisdiction (section 610);
- 6 To permit buildings for fire apparatus to be placed in any park, square or public place (section 615);
- 7 To have immediate charge of the control and disposition of the members of the police force assigned for duty in the parks, squares and public places (section 614);

Further than this, each commissioner is assigned special duties within his particular jurisdiction; as, for example, it is made the duty of the commissioner of the boroughs of Manhattan and Richmond:

- 1 To maintain the meteorological and astronomical observatory, the museum of natural history, the metropolitan museum of art, the aquarium, and such other buildings as are now or may hereafter be erected in any park, square or public place under his jurisdiction by authority of the board of aldermen (section 613);
- 2 To continue and complete every and all plan or plans, work or construction respecting the improvement of the Harlem River, so far as the same remains to be improved under the laws of 1872 and subsequent acts relating thereto (section 620);
- 3 To continue to contract with the metropolitan museum of art for the occupation by it of the buildings erected or to be erected in that portion of Central Park east of the old reservoir (section 621);
- 4 To continue the contract with the American museum of natural history for the occupation by it of the buildings erected or to be erected for its use, Manhattan Square (section 622);

- 5 To make and enter into a contract with the New York public library, Astor, Lenox and Tilden Foundations, for the use and occupation of land at the old reservoir site, so long as these may maintain a free library and reading room upon said land (section 623).

Each commissioner is also given control over the issue of permits to military officers for holding parades, drills, reviews and other evolutions, exercises or encampments on parks and public places within his jurisdiction, as well as to public fairs or exhibitions (section 627). As part of his administrative duties, each commissioner is required:

- 1 To keep correct and detailed accounts, in a form approved by the comptroller, of all moneys received and expended by him, the persons from whom received and the purposes of expenditures; and
- 2 To make itemized statements of the estimated expense for the ensuing fiscal year.

The amount of expense which any commissioner may incur is limited to the amount appropriated. It is also specifically stated in the charter (section 617) that a commissioner shall not "expend any money . . . for any purpose other than that for which it was appropriated". How well these provisions have been lived up to will be seen in the following pages.

Present Organization of the Park Board

As a matter of organization, the park board has, for service of all parks, a secretary, as provided by the charter; also an assistant secretary and a landscape architect. In view of the small volume and non-administrative character of the board's present work, there is no need for both a secretary and an assistant secretary. This conclusion is borne out by the fact that a very small portion of the time of the secretary seems either to be given to the business of the board or to be closely related to the government of the parks. Most of the secretarial work of the board is performed by the assistant secretary, who also gives a considerable portion of his time to administrative work, under the direction of the commissioner of parks in the boroughs of Manhattan and Richmond. **Not only could the services of an assistant secretary be dispensed with without serious loss, but the duties of the secretary might with advantage be increased, to include:**

- 1 The preparation of a code of laws and ordinances governing the parks;
- 2 The tabulation of bids and the keeping of other proper records incident to the purchase of supplies and materials under sections 612 and 618 of the charter;

- 3 The assembling of data necessary to inform the board as to the proper execution of its rules and regulations within the several boroughs under the jurisdiction of each commissioner.

Present Organization for Administration of the Parks—Manhattan and Richmond

In order to understand the organization of this division of the park department reference must be made to Chart I, where the relations of the various branches and sub-divisions are portrayed graphically. In this discussion the organization will be considered in three divisions under the titles of "The Commissioner's Office," "General Office Heads" and "Operative Heads."

The Commissioner's Office

The park commissioner for the boroughs of Manhattan and Richmond has in his office a private secretary, three stenographers, two clerks and a telephone operator. As before indicated, a large part of the time of the board's assistant secretary is also given to the administrative work of these two boroughs in connection with which he is made responsible for the following:

- 1 Receiving all fees for the boroughs of Manhattan and Richmond and paying them monthly to the city chamberlain;
- 2 Receiving all deposits for street openings, vault openings, etc., within the jurisdiction of the commissioner for the boroughs of Manhattan and Richmond;
- 3 Keeping suitable records for the fees and deposits so received;

General Office Heads

The superintendent of supplies and repairs, with an office staff of clerks, an attendant, storekeeper and helper, performs the following services:

- 1 Keeps lists of all officials and employees, and records of appointments, promotions, resignations, dismissals, deaths, assignments and absences;
- 2 Prepares and certifies all payrolls;
- 3 Certifies all requisitions for the purchase of supplies and services, with the exception of those from the museums of art and of natural history and the aquarium;
- 4 Certifies all bills for supplies and services secured on purchase orders, with the exception of those for the museums and the aquarium;
- 5 Receives, inspects and distributes all supplies furnished to the department;
- 6 Has charge of department property, and makes semi-annual inventory thereof;
- 7 Prepares expense analyses and keeps records of all payrolls and of supplies distributed.

The meteorologist, with an assistant and a clerk, has charge of the meteorological and astronomical work at the

Arsenal in Central Park. His principal duty is that of making and recording weather observations for use in the courts and city departments.

The **chief engineer** has direction over an office staff and a field staff composed of a stenographer, assistant engineers, mechanical engineer, transitmen, levelers, rodmen, axmen, inspectors of pipe-laying and of masonry. This office is responsible for the laying out of sewers and drains, construction of parks and driveways, tabulation of all bids received at meetings of the park board, and the inspection of supplies and materials pertaining to the work of the engineer's bureau.

The **architect** approves applications for projections, and draws the plans for and supervises the construction of the less important buildings constructed by the department.

The **purchasing agent**, unassisted, draws and records open market orders, with the exception of those drawn for maintenance supplies at the museums and the aquarium; purchases supplies on these orders; and handles bills for petty cash.

The **bookkeeper**, with the clerk, is in charge of the general books of account.

Operative Heads

Under the present organization there are two distinct operative heads, viz.: a superintendent of parks and a director of the menagerie.

The **superintendent of parks** has a personal staff composed of two divisions, office and field, consisting of a clerk, stenographer, foreman and laborers. The office staff looks after office details, distributes and collects time books, etc. The field staff cares for important repairs to drives, etc. The superintendent is responsible for the general working force and the following functional activities: entomological work, arboricultural and garden work, children's school farm, baths and comfort stations, playgrounds and gymnasiums, and repair work. He also has immediate supervision over parks, squares and public places north of 59th Street and south of Harlem River Driveway.

The **general working force** is divided into three geographical divisions:

- 1 Parks south of 59th Street and in Richmond;
- 2 Parks north of 59th Street and south of Harlem River Driveway;
- 3 Harlem River Driveway and small park at 155th Street and Harlem River Driveway.

The work in the parks south of 59th Street and in Richmond is conducted by an assistant superintendent who has under him a general foreman, foremen in charge of the thirteen sections of this division, and the necessary laborers, drivers, horses and carts in each division; the foremen have charge of bath and comfort station attendants in their respective sections and record the time of playground and gymnasium attendants. The Staten Island section is looked after by an arboriculturist, whose force includes pruners, climbers and gardeners, in addition to laborers and cartmen. The general work in all sections consists of cleaning and removing snow and ice from walks, cleaning out drain basins and removing rubbish from lawns and walks, mowing lawns, trimming borders, carting dirt and refuse to a city dump, laying sod, spreading manure, care of crowds at band concerts, and other similar duties.

The work in the parks north of 59th Street and south of Harlem River Driveway, as before indicated, is under the immediate direction of the superintendent of parks, who is assisted by a general foreman, foremen in charge of the seventeen sections of this division, and the necessary laborers, drivers, horses and carts. The character of the work is similar to that of the first division, except where lakes or buildings in the sections require its modification. The foremen have the same supervision over bath and comfort station attendants and playground and gymnasium attendants as in the first division. The general foreman is also responsible:

- 1 For the gang in charge of important repairs to drives, mentioned in connection with the superintendent's field staff;
- 2 For the 97th Street yard, where park rubbish is burned, condemned property cared for and sold, manure stored and distributed, and most of the rolling stock kept;
- 3 For the 86th Street stable, in which are kept practically all of the department horses, harness, forage, etc., and where harness and leather gymnasium apparatus are repaired. This stable is cared for by a stable foreman, drivers, stablemen, hostlers, and laborers.

The work on Harlem River Driveway and in the small park at 155th Street and Harlem River Driveway is under the direction of an assistant superintendent with a general foreman, laborers, drivers and teams necessary to care for the section comprised in this division. The general foreman is responsible directly to the superintendent of parks for a small stable maintained by foremen, drivers, stablemen, hostlers and

laborers, in which are kept the harness, forage, rolling stock and few horses belonging to this division.

The **entomological work** is conducted by an entomologist who has the assistance of a laboratory helper, a driver, pruners, climbers and laborers, and is responsible for the spraying of all trees throughout the city, and for the destruction or removal of injurious larvæ. He maintains an entomological laboratory at the 79th Street yard.

The **arboricultural and garden work** is carried on by a head arboriculturist, arboriculturists, gardeners, pruners, climbers, laborers, drivers, horses and carts. The work consists in attending to all complaints from citizens in reference to decayed or dead trees, and in trimming and pruning trees and shrubs. The arboricultural work in the first division is attended to by men assigned to Staten Island, as stated in connection with the general working force.

The garden work in each division is cared for by a gardener and assistants, responsible to the assistant superintendent of that division.

Trees from 59th Street north to 125th Street and west of Fifth Avenue are looked after by an arboriculturist and assistants, responsible to the head arboriculturist. Trees north of 125th and Manhattan Streets, and west of Fifth Avenue, are cared for by an arboriculturist and assistant, responsible to the head arboriculturist. The arboricultural work in Central Park is in charge of the head arboriculturist, who also assists the purchasing agent in selecting trees to be purchased, and maintains the 66th Street and Riverside Park nurseries. The trees, shrubs and plants in Riverside, Morningside and Mt. Morris Parks are cared for by a gardener and assistants, responsible to the head arboriculturist.

The flower-beds and garden work in Central Park are looked after by a foreman and gardeners, responsible to the superintendent of parks, and the greenhouses and conservatory in Central Park by another foreman and gardeners, also responsible to the superintendent of parks.

The **children's school farm** is located at DeWitt Clinton Park. It is under the supervision of a director in charge, who is assisted by a stenographer and by attendants who instruct children how to plant and grow vegetables and how to cook and prepare them for the table.

The **baths and comfort stations** have no administrative supervision except that of the superintendent or assistant superintendent of parks. A foreman and a cottage attendant are responsible for all inspection. The attendants at the three baths and at the thirty-three comfort stations are directly responsible to the foreman in charge of the section in which the bath or comfort station is located.

The **playgrounds and gymnasiums** are under the general supervision of the superintendent of parks. A statistician is responsible for the general inspection of gymnasiums and playgrounds, and collects and reports data to the superintendent of parks. The immediate supervision of the eleven gymnasiums and playgrounds is by attendants who instruct the children and take care of the apparatus. They are responsible to the assistant superintendent or general foreman in charge of the division in which they are located, except for time reports, for which the foreman of the section is responsible.

The **repair work** of the department of parks in Manhattan and Richmond is divided into six classes. For each class there is a special repair force, each working under an independent foreman responsible to the superintendent of parks, and each performing all the work of the department in its respective line. The several shops are located as follows:

- 1 The shops of the carpenters and wheelwrights, at 86th Street, under the care of a foreman carpenter assisted by rustic workmen and carpenters, wheelwrights and laborers; the detailed accounts of all supplies and materials received and of their distribution being kept by a clerk.
- 2 The riggers, at 79th Street yard, under the direction of a foreman rigger, with a staff composed of riggers and laborers engaged in erecting and repairing wire fences, repairing lawn tennis racquets, and attending to all rigging work required in gymnasium and playground apparatus. The above foreman is also responsible for the staff of metal workers and mechanics at 86th Street shops, composed of steamfitters, housesmiths, machinists, pipefitters, helpers, etc. All steam engineers and stokers throughout the department are under the direction of this foreman. The riggers' supplies are kept at 79th Street yard, and the machinists' supplies at the 86th Street shop, the latter being under the care of the foreman carpenter.
- 3 The foreman plumber, at the 86th Street shop, with a working staff composed of plumbers, tinsmiths, laborers, helpers and apprentices. They have their own storeroom.
- 4 The paint shop, also in 86th Street, in charge of a foreman painter, assisted by a sign-writer and letterer, a grainer, a painter-striper, painter-letterer, carriage painter, painters and laborers. The foreman keeps detailed accounts of all supplies and materials received and of their distribution.
- 5 The masons at the 79th Street yard, in charge of a foreman mason, assisted by bricklayers, masons and stonecutter, a paver and

laborers. They repair cement walks and stone curbs in all parks, roadways and transverse roads, construct and repair all basins in Central and city parks, and do all mason work. They are responsible for the care of their own supplies.

- 6 Leather repairers, in 86th Street stable, in charge of a stable foreman. Leather supplies are kept in the stable.

The director of the menagerie, assisted by keepers, has charge of animals, reptiles and birds in the Central Park menagerie, and water fowl and sheep throughout Central Park.

Criticisms Relating to the Present Administrative Organization of the Department of Parks, in the Boroughs of Manhattan and Richmond

From the point of view of administrative efficiency, the present organization of the parks in the boroughs of Manhattan and Richmond is defective in the following particulars:

The Office of the Commissioner

In the office of the commissioner for the boroughs of Manhattan and Richmond, the assistant secretary has been given too much power in handling receipts.* He has been responsible both for the revenues of the department and for special deposits. He keeps the revenue accrual records, makes collections, keeps the records of collections made, deposits the money collected in his own account as assistant secretary, making return thereon to the chamberlain only once each month. These are duties which should not be performed by a single individual. It is adverse to efficient administration and holds out inducements to fraud and to diversion of funds to permit a single employee of a large corporation to keep the record of accounts receivable, make the collections on those accounts and keep the account of collections as made. Again, it is adverse to efficient administration and tends to impair the fidelity of the service to permit an employee to deposit moneys to his own account without making return therefor more often than once per month, especially when the records for such collections are kept by the individual who makes the deposits. In general, the same criticism may be made with respect to the methods of handling moneys deposited as security for the satisfactory restoration of street pavements. These deposits have been received by the assistant secretary,

Assistant
Secretary's
Inconsistent
Duties

* See Part II, in which changes since November, 1907, are noted.

**Laxness
Encouraged**

who, up to July, 1907, kept them in his safe and made no record of them whatever. In July, 1907, a bank account was opened in the name of the assistant secretary, and from that time to date, with the exception of three or four months when the method of handling lapsed to the old system, the deposits have been recorded and placed in the bank. On making collections of revenue or receiving deposits the assistant secretary may or may not report moneys taken in, and in case of special deposits no accounting has been required to any financial officer of the city. **Through such a practice the assistant secretary may continuously use the balance in his hands for his own benefit.** Should he fail to put special deposits on his book when received, he might use the more recent deposits for covering up a previous subversion of funds. Such a practice is not charged against the assistant secretary, but it is apparent that the city should not hold out such an inducement to an employee. For the protection of the employee himself, as well as the city, this fund should be carefully checked out; and in case vouchers and documents are not available for an audit, an investigation should be made to establish the amount of the city's liability.* This having been carefully done, central records should be instituted for keeping account of all receipts and payments.

**Subordinates
Might Make
Appointments**

In relation to the **assistant secretary's** assigned duties, it may be inferred that in the past he has been **negligent in the issuing of notices of appointment** to the superintendent of supplies and repairs for the advice of the payroll clerk in that the notices as filled out have open spaces upon them into which may be inserted the names of various persons who have not come to the official attention of the commissioner and concerning whom no inquiry has been made. Where many appointments are passed upon by the commissioner, names might be inserted after his signature has been attached, when the falsified notices would serve as authority to the civil service commission or other persons authorized to act thereon. Thus the assistant secretary or some other intermediary might in effect make the appointments, the commissioner merely lending his name but nevertheless being held responsible for the character of all persons on the payroll.

* The investigation suggested was made by the Bureau of Municipal Research, and the facts published as Part II of this report.

Aside from the details above referred to, the commissioner of Manhattan and Richmond has failed to organize his office in such manner as to permit of the exercise of effective administrative control. Various duties have been assigned or in part entrusted to employees which have, in effect, constituted these employees the final authority, as for example the receiving of official communications, the keeping of official records, the signing of permits, the authorization to payroll clerks for making appointments, discharges, increases and decreases of pay, without being brought to the attention of the commissioner. The present commissioner is doing much to overcome this defect, but to succeed fully would involve a complete reorganization of the personnel, methods and procedure of the department.

Complete
Reorganization
Needed

General Office Heads

The present general office heads to be considered are superintendent of supplies and repairs, purchasing agent, meteorologist, chief engineer and bookkeeper. These will be taken up seriatim.

The superintendent of supplies and repairs is assigned work such as making out payrolls and maintaining expense analyses which have little or no relation to the work that is implied in his title. Moreover, the duties of purchasing agent, which properly belong to his office, are performed by a person independent of him. Although nominally responsible for repairs he gives little attention to this work.

In many instances no stock accounts are kept for the supplies and materials, and where they are kept they are often defective and of little administrative value. Under such a system the superintendent of supplies and repairs is subject to inducements by contractors and others interested in contracts to disregard the interests of the city. In fact, it may be said that he has no protection against such importunity.

Another defect in organization and administration of this branch of the work is illustrated in the handling of such materials as gravel, sand, mould, etc. As these materials are delivered the engineering bureau of the department makes measurements of barges, contractors' carts, or other conveyances. These measurements, with accompanying information

Purchase
Without
Verifying
Inspection

for the identification of barges or carts, are sent to the superintendent of supplies to enable the latter to approve vouchers for payment. In other words, the superintendent of supplies and repairs is in the position of receiving deliveries of materials with the measurements, weights, etc., seldom if ever rechecked or inspected by the department. The bureau's inspection is never verified except in so far as the inspection by the department of finance may be said to be a verification, and this as at present conducted is known to be of little value.

Finally, at the present time, the superintendent has not a clerical force sufficient to relieve him of the detail work connected with his office and enable him to give attention to the larger and more important considerations in the direction of the work for which he is responsible.

An
Unnecessary
Expense

While the charter specifically provides among the express duties of the commissioner of the boroughs of Manhattan and Richmond that he shall maintain a **meteorological and astronomical observatory**, question is raised as to whether this institution has any administrative or public advantages commensurate with the expense involved in its maintenance. While it is stated that the reports are widely used in the courts and are legally recognized in some courts where the government reports are not, so far as can be learned they are not used by the department in giving direction to or in aid of the work of maintaining parks, and they are not to any considerable extent used by the public. It would seem, therefore, that although this bureau is conducting an important work, nevertheless the direct benefits derived from it by the department of parks would not warrant the charge of the entire cost of its maintenance to that department.

The **chief engineer** is made responsible for construction contracts and materials, as well as for supervision of engineering work in progress. He is also held responsible for inspection of all supplies and materials received for construction work, as well as for approval of vouchers in payment of estimates under construction contracts. This inspection or approval is seldom if ever rechecked or inspected by the department.

Attention is also directed to the practice in the chief engineer's office of returning time reports for Sunday and for eight hour days, when such reports are not true statements of

fact. Work is done in this bureau on Sunday in case of emergency only, and the employees as a rule work the same time on week days as the clerks in the office, that is, from 9 a. m. to 4 p. m., and on Saturdays from 9 a. m. to 12 m. The time report for Sunday as to work done appears to be a copy of the Saturday schedule or an anticipation of Monday's, thereby causing the accounts chargeable with the payroll of Saturday or Monday to receive a false extra charge for Sunday. If the true time is returned the total cost will be the same, but a correct distribution of the charge may be obtained.

Time sheet
Includes
Sundays

The organization of the bookkeeping bureau of the department is defective, in that a number of functions which should be performed in this bureau are carried on elsewhere, and in that the office is not sufficiently equipped with clerical assistants to perform the duties which should devolve upon it. Illustrations of the defect first mentioned are numerous. The petty cash bills for foremen and other employees are handled by the purchasing agent; all records of income and of cash receipts, except the bookkeeper's copies, are cared for by the assistant secretary; payrolls are recorded and made up under the superintendent of supplies and repairs; even the expense analysis, instituted by the commissioner in January, 1908, is made under the direction of the superintendent of supplies and repairs. The result is that not only are other divisions and bureaus of the service encumbered with work with which they have little or no administrative relation, but the bookkeeping division is made ineffective on account of lack of records necessary to accounting control.

Books Kept
In Too Many
Bureaus

Operative Heads

The superintendent of parks is hampered by having his duties and responsibility too widely distributed. Under the present organization he has too many men to deal with directly. He has insufficient data in his office from which he may obtain adequate information necessary to intelligent judgment with respect to his several duties. For example, there is no system in the department by which the commissioner or the superintendent may know whether park privileges are abused or are used without permit. The superintendent has no stock accounts of tools and of playground supplies in the various sections from which he may procure adequate in-

Superintendent
Cannot
Superintend

formation to aid him in approving requisitions from foremen or playground employees. In addition, office work is so arranged that the superintendent is required to spend much time in office details that he ought to use in supervising outside work.

Another defect in operative organization has already been referred to, viz.: the fact that while there is a superintendent of supplies and repairs, the repair division and the repair gangs work directly under the superintendent of parks. These gangs are organized under six separate heads, with six storerooms and store yards for supply material. Each receives independent orders for work performed, and only the foreman carpenter keeps a sufficiently detailed record of materials received, stores on hand and supplies distributed. As a result, when the commissioner and the superintendent of parks wish repair work done, they have to deal with six different foremen, while six offices must be maintained at an unnecessary cost for keeping the books of account required.

In giving direction to the general working force of the parks, the superintendent has to deal directly with too many assistant superintendents, general foremen and foremen. In addition to this, his attempting personal responsibility for the direction of the entire second division of the parks in Manhattan, without the interposition of an assistant, so seriously encumbers his time that he cannot intelligently administer the working force of the two boroughs.

For the conduct of the entomological work and for the care and management of the stables of the department the defects are in the records and accounts rather than in the plan of organization. These will be commented on later.

From the point of view of effective administration, the organization for gardening work is defective in that there is no central authority, as a head gardener, to determine what flowers shall be planted, or whether flowers shall be planted. As a result, plants may not be evenly divided among the parks, important places may not get a sufficient supply, the poorer qualities of plants may be used in places needing the best. Furthermore, garden work is being performed under several independent heads, and in some cases by the arboricultural staff; consequently, the administration is much confused and the results not what should be expected.

Encumbered
With
Details

Head
Gardener
Needed

The same criticism may also be made with respect to the **arboricultural work**. There are a number of squads of arboricultural workmen under independent foremen, several of whom are not responsible to a head arboriculturist. The squads in some cases are engaged in gardening, as well as in arboricultural work. No consistent plan or policy is pursued.

With respect to the **playgrounds and gymnasiums**, attendants at each of the eleven institutions are directly responsible to the superintendent of parks, or to an assistant superintendent in divisions where the superintendent is not directly in charge. The playground statistician serves as an intermediary between the superintendent and the attendants, but is not considered as holding an administrative position. The foreman of the section in which the playground is located looks after the time of attendants. There is no one in the department whose business it is to develop either the educational or the health and recreative possibilities of this division.

Superintendent
Needed for
Playgrounds

The same criticism may be urged against the **organization for the care and supervision of public baths and public comfort stations**. Male and female inspectors are employed in somewhat the same relation as is the statistician in the administration of the playgrounds and gymnasiums. In several institutions the section laborers take the place of regular attendants; otherwise the attendants are local and attached to a particular bath or station.

Section III

SUGGESTED PLAN FOR THE REORGANIZATION OF THE DEPARTMENT OF PARKS—BOROUGHES OF MANHATTAN AND RICHMOND

The plan suggested by the Bureau of Municipal Research for the reorganization of the department of parks, boroughs of Manhattan and Richmond, is presented graphically in Chart II. The general group relations are the same as in Chart I, changes of organization being shown by rearrangement of parts within the groups. The general groups are as follows:

- 1 The park board, to which are attached the secretary, assistant secretary, and landscape architect; the two last named also performing service under the direction of the commissioner for Manhattan and Richmond.
- 2 The commissioner and his staff, under whom are to be grouped the general office functions, directed by:
 - a A chief engineer, in charge of an office staff, a field staff and an inspection staff;
 - b A chief inspector, in charge of the bureau of inspection;
 - c An architect, in charge of an architectural staff;
 - d A meteorologist, in charge of the meteorological and astronomical observatory;
 - e A superintendent of supplies, in charge of an office staff, the general storehouse and the office of the purchasing agent;
 - f A chief accountant, in charge of bookkeeper's office, cashier's office and payroll office.
- 3 Operative heads, under the general supervision and direction of the commissioner, viz.:
 - a A director of the menagerie, in charge of the keepers and menagerie attendants;
 - b A superintendent of parks, in charge of the various activities for maintaining park property, other than the menagerie;
 - c A superintendent of repairs, in charge of an office staff, a storekeeper and a general staff, composed of carpenters, wheelwrights, riggers, leather repairers, plumbers, painters, mechanics and masons.
- 4 Differentiated or functional activities, under the general direction of the superintendent of parks, viz.:
 - a Entomological work, under the entomologist;
 - b Stabling and care of horses, under the stable foreman;
 - c Gardening work, including greenhouses, under a head gardener;
 - d Arboricultural work, including the nurseries, under a head arboriculturist;
 - e Care of playgrounds and gymnasiums, under a superintendent of playgrounds and gymnasiums;
 - f Care of baths and public comfort stations, under the supervision of a superintendent of baths and comfort stations;
 - g Direction of the children's school farm, under the supervision of the director of the children's school farm.
- 5 A staff of general laborers, organized as at present, in three districts or divisions, each district or division to be under an assistant superintendent, responsible to the superintendent of parks.

Essentials of
Proposed
Reorganization

The Park Board

In drafting the chart of the proposed reorganization the same general plan of presentation has been used as in the chart which describes the present organization and the proposed changes may readily be seen. In making these suggestions it is assumed that no change will be made in the charter, either with respect to the organization of the board or with respect to the organization, powers and duties of the administration in the several boroughs. The aim has been to suggest a method by which under the present charter the administration may be made more effective. In the plan proposed, therefore, no structural change is suggested in the board itself, except to raise the question as to the need for an assistant secretary, and to point out the desirability of increasing the duties of the secretary, as before commented on in Section II of this report.

Reorganization
Under Present
Charter

The Office of the Commissioner

It is suggested as a matter of procedure that the commissioner shall not, as in the past, directly entrust to employees the receiving of official communications, the custody of department funds, the keeping of official records, the signing of permits or authorizations of appointments and discharges on payroll, increases and decreases in pay, etc., without having such acts come directly to his notice for official attention. In other words, while he should hold the heads of the several divisions responsible for detail, the commissioner should keep himself in close touch with all the work of his department in order that he may properly control its activities and gauge the efficiency of his subordinates. This may be accomplished by requiring adequate regular and special reports and by scrutinizing the documents which are submitted for his approval.

In the appointment of employees, it is suggested that the commissioner should sign for each appointee an individual card made out in duplicate or triplicate of different colors, to show the name, date of employment, address, civil service title and rate of wages; that one of these cards be retained in the office files of the commissioner; the duplicate, and, if used, the triplicate, to be sent to the payroll division, or department hereinafter mentioned as an authoriza-

tion for the entry of the name of such employee on the time book and time record. After being so entered, the duplicate cards would be filed in the office of the payroll clerk by sections and under the proper foreman, as a basis for the audit of the payroll. As a matter of convenience, the triplicate, if used, may be filed alphabetically in the office of the payroll clerk. A schedule of new appointees, made up from the cards retained by the commissioner, may be sent to the civil service commission, where the payrolls are checked. If an employee is discharged, the commissioner would call on the payroll clerk for his card in section file, endorse the discharge upon it, notify the civil service commission, and file the duplicate with the original in a dead file in his own office; the payroll clerk having noted this fact on the triplicate, alphabetically filed in his office. Such a procedure would not only establish a better basis for an audit of payrolls in the office of the payroll clerk, but would also protect the commissioner against the possible abuse of his signature, as suggested on page 22.

It is suggested that the general office functions having to do with supplies be entirely divorced from the operative function of making repairs, also that instead of having a purchasing agency independent of the superintendent of supplies as at present, the purchasing agent be made administratively subordinate to the superintendent of supplies, who would also have under him the general storekeeper. It is suggested that the payroll work and the expense analysis be taken from the superintendent of supplies and repairs and placed under the direction of a chief accountant, to be in charge of the cashier's office and the bookkeeper's office. The reimbursement of petty cash bills, at present handled by the purchasing agent, would also be placed under the chief accountant and made a function of the cashier.

A further radical change suggested is the appointment of a chief inspector over a staff of inspectors of supplies, work in progress and park privileges, who would be directly responsible to the commissioner and independent of both the superintendent of supplies and the chief engineer. This would enable the commissioner to avail himself of an independent inspector; and the city would have the protection coming from an independent control over the superintendent of supplies, the purchasing agent, the storekeepers, work in progress under

the direction of the engineering staff, and section foreman, responsible for supervision over park privileges. The chief inspector would examine and sign all invoices and payrolls upon the certificates of the inspectors actually inspecting the supplies, materials or work.

Inspection
Staff
Indispensable

General Office Divisions

The changes suggested for the general office divisions are as follows:

- 1 The organization of the office of the chief engineer would be very much as at present, with the exception that there would be an independent inspection of the work of the chief engineer and of the contracts performed under his supervision and direction.
- 2 The chief inspector would be appointed by the commissioner and would be entirely independent of the other general office division heads.
- 3 The architect would have enough assistance to undertake all architectural work of the department, excepting possibly work upon the museums and upon buildings of the character of the New York Public Library, where public competition might be engaged with advantage, or professional service employed of a much higher character than would be necessary for the ordinary work of the department.
- 4 The work of the meteorologist and the astronomical observatory would continue much as at present, unless it be discontinued by failure to provide support for this branch of the service in the budget.
- 5 The superintendent of supplies would sign requisitions and orders for purchases. Purchases should be made by a purchasing agent and all supplies received at the central office should be receipted for by a storekeeper. The storekeeper, with his clerks, would also attend to the distribution of supplies on requisitions approved by the superintendent.
- 6 The chief accountant would be in charge of the auditing duties of the department, and would have under accounting and administrative control three divisions, viz.:
 - a A cashier's division, which would consist of a cashier or chief clerk. His duties would be:
 - (1) To receive all fees and pay them to the city chamberlain;
 - (2) To receive all deposits for street and vault openings;
 - (3) To keep suitable records and books of account for such fees and deposits;
 - (4) To handle the petty cash bills.
 - b A payroll division, which would consist of payroll clerks, whose duties would be the same as those at present performed by the payroll staff under the direction of the superintendent of supplies.
 - c A bookkeeping division, with a head bookkeeper in charge, assisted by clerks, responsible for the keeping of all general books of account.

Work Under Operative Heads

The plan proposed provides for three operative heads responsible to the commissioner, viz.: the director of the menagerie; the superintendent of parks; and the superintendent of repairs.

The **director of the menagerie** would exercise about the same authority and jurisdiction as at present and would have under him a similar administrative organization.

The **superintendent of parks** would have a personal staff composed of clerks, stenographers, laborers or messengers; would have no immediate direction over any parks; would be responsible for the general working force and the following functional activities: entomological work, stables, greenhouses and garden work, nurseries and arboricultural work, playgrounds and gymnasiums, baths and comfort stations, and children's school farm.

The **general working force** would be divided into the same geographical divisions and sections and perform the same character of work as described in Section II. Each division would be under the direction of an assistant superintendent, assisted if necessary by general foremen. Thus the superintendent of parks, so far as the general work is concerned, would have direct contact only with the three assistants. He would be relieved of direct operation of the second division. The geographical boundaries of sections would be maintained as at present. The section foremen would continue to record the time of playground and gymnasium, bath and comfort station attendants. The foreman of the 86th Street stable, however, would be directly responsible to the superintendent of parks, and the stable itself would be treated as an individual institution and not as a part of the general working force.

The **entomological work** throughout the city would be under the care of an entomologist, assisted by a staff. He would also maintain an entomological laboratory, as described in Section II.

The **86th Street stable** would be under a stable foreman, who would have under him hostlers, drivers, stablemen, laborers, etc. With the foreman would also be associated a veterinarian who would be responsible for the medical and surgical treatment of the horses belonging to the park department. The leather repair work would be placed under the direction of the superintendent of repairs instead of the stable foreman, as at present, the office of the superintendent of repairs being situated conveniently near to the stable. As the stable at the Harlem River Driveway is small, it is suggested that this should remain under the administrative direction of the assistant superintendent of that division, and it is so indicated in the chart. It is suggested that the drivers, as at present, be under the control of the section foremen when out of the stable, and under the control of the stable foreman when in the stable; that the stable foreman keep a record of horses, showing those not at work and those at work, the latter being charged to the section foreman to which the driver has been assigned; that the section foreman to which the driver is as-

signed report the character of work on which the horse and driver are employed; and that the reports of the stable foreman and of the section foreman be in such form that they may furnish to the book-keeper an accurate statistical basis for the periodic distribution of the park stable expenses to the various divisions of the work of the department. It is also suggested that the same rule prevail with regard to the stable at Harlem River Driveway.

The gardening work throughout the two boroughs would be directed by the head gardener. There would be a foreman gardener in each division in charge of gardening attendants and a foreman gardener in charge of the greenhouses and conservatories, all of whom would be under the direction of the head gardener. The working staff in each division would confine its work entirely to gardening.

The arboricultural work throughout the two boroughs would be under the direction of the head arboriculturist. The nurseries would be looked after by foremen. The arboricultural work in each division would be attended to by one or more arboricultural staffs under the care of foremen arboriculturists, all of whom would be under the direction of the head arboriculturist. The working staffs in each division would confine themselves strictly to arboricultural work.

The playgrounds and gymnasiums would be looked after by attendants, as described in Section II, all of whom would be under the direction of a supervisor or superintendent directly responsible to the superintendent of parks. The foremen of the various sections in which the playgrounds and gymnasiums are located would continue to record the time of the attendants.

The baths and comfort stations would be maintained by attendants as at present, all of whom would be under the direction of a supervisor or superintendent directly responsible to the superintendent of parks. The foremen of the various sections in which the buildings are located would continue to record the time of attendants.

The children's school farm would be maintained as at present.

The **superintendent of repairs** would be assisted by an office staff and a storekeeper, who would look after all office details and maintain records for repair stores of all descriptions. All repair work would be placed under the superintendent, instead of having the direction and responsibility therefore divided and uncertain as at present.

Directly responsible to the superintendent of repairs would be carpenters, wheelwrights, riggers, leather repairers, masons, mechanics, painters and plumbers. Each staff would be under the supervision of a foreman, and would attend to all the work of its particular class throughout the city. The carpenters, wheelwrights, mechanics, painters and plumbers would remain at the 86th Street shop, where the central office of the superintendent of repairs would be maintained; the masons and riggers would remain at 79th Street; and the leather repairers at the 86th Street stable. All records of stores, however, would be kept at the 86th Street office, and all orders for work coming from the commissioner or superintendent of parks would be issued from there by the superintendent of repairs.

Section IV

THE PRESENT ACCOUNTING SYSTEM OF THE DEPARTMENT OF PARKS—BOROUGH OF MANHATTAN AND RICHMOND—AND CRITICISM RELATING THERETO

As shown by Chart III, the present accounting system divides itself into two main divisions, viz.: (1) revenue accounts, and (2) expenditure accounts, both of which converge in a general ledger.

The books and procedure are described in detail in Exhibits B and C.

The Present Revenue Accounting System

The sources from which revenue is derived are the following:

- 1 Compensation for park privileges;
- 2 Permits for bay windows and non-ornamental projections within 350 feet of the parks, parkways, spaces or public places within the jurisdiction of the commissioner;
- 3 Rents from houses and buildings in the parks;
- 4 Vault permits;
- 5 The sale of animals from the menagerie;
- 6 The sale of condemned property.

As indicated in Section II of this report, all cash is received by the assistant secretary or is received by the commissioner and turned over to the assistant secretary. The assistant secretary keeps the books of revenue accruals, as well as the books of collection, depositing the money when collected to his own account as secretary. The defects of such a revenue accounting have already been commented on. Although the secretary does not establish the rates or prices by which revenues are computed there is no independent record in the department by means of which the accounts receivable may be controlled. Neither is the procedure of the revenue accounting system such as to establish independent accounting control over collections. The revenue accrual register is a single entry memorandum book, supported only in part by documents by means of which it may be audited. Such documents as are kept to support the record are not serially numbered and there is no means of knowing whether all documents have been registered by the secretary.

The cash book kept by the assistant secretary is also a memorandum record and is not under control. The cash entries in the general ledger are posted from the totals of the bookkeeper's cash book, which is merely a copy of that kept by the assistant secretary. These entries are not supported by independent registration or even by a complete file of receipt vouchers. The receipts as shown by the cash book are from time to time checked by persons assigned by the commissioners of accounts, and on occasion by representatives of the department of finance, to the general ledger account; a process which has little or no significance other than proving the clerical accuracy of the postings.

The deposits, made to guarantee the restoration of street openings, are received by the assistant secretary and no accounting therefor is required either by the commissioner, by the bookkeeper of the department or by the finance department. Such an account as is kept of these receipts is in the nature of private memoranda of the assistant secretary, and even these are incomplete. There are few supporting vouchers of either deposits or repayments. Cash received either has been retained in the personal possession of the assistant secretary or has been deposited to his account. The only accounting that has been required of the secretary in the past has been an accounting with the depositor on demand for repayment, as a result of which the city is left without protection.

The Present Expenditure Accounting System

The expenditure accounts of the department are based upon four classes of voucher, viz.: payroll vouchers; contract vouchers; open market order vouchers; and petty cash vouchers.

Payroll Vouchers.

Payroll vouchers are of three kinds: (1) general department payroll vouchers, which include the payrolls of the general laboring force engaged on the maintenance of park property; (2) payroll vouchers of salaried officers and clerks; (3) payroll vouchers of employees of the aquarium and of the museums of art and natural history.

In theory the general department payroll is based on the time books of the labor gangs as kept by the foremen. These books are weekly, semi-monthly and monthly. In them are entered the names and daily time of employees. At stated periods, the time books are surrendered by the foremen to the superintendent of supplies and repairs, and alternate books issued to them. The foremen also turn in each day sheets recording the different services performed in their sections, with a statement of the amount of time consumed on each job. From these the payroll clerk is supposed to distribute the time cost to a blank sheet, on which are carried various budget, fund, and corporate stock accounts.

The payrolls of salaried officials and clerks are made up in the office of the superintendent of supplies and repairs, where they are also vouched, and where upon receipt of the checks from the department of finance, the officials and clerks are paid.

The payrolls of the employees of the aquariums and museums are made up in the offices of these institutions. The employees are paid out of the private funds of these institutions, at which time the payrolls are receipted by those to whom payments are made. Upon certification, the payrolls are forwarded to the department, where they are vouched to the department of finance and the amounts reimbursed to the institutions.

The defects of the present method of payroll accounting are to be found:

- 1 In the failure on the part of foremen to report definitely on the time books the number of hours that each employee was engaged on each class of work;

- 2 In the lack of information on the daily sheet from which the payroll clerk may make a proper distribution of the payroll cost;
- 3 In the destruction of the distribution sheet from which the record of distribution may be reviewed;
- 4 In the arbitrary apportionment of charges to the several appropriation and expense accounts. The payroll clerks in the office of the superintendent of supplies and repairs, being without proper accounting authority, may take the time reports of the foremen and use their own judgment as to what entry is to be made, and for additional information rely on verbal instructions from the superintendent of parks or on interviews with foremen.

Defects of
Payroll
Accounting

Question is also raised as to the wisdom of having the payroll distribution made by a clerk without reference to or approval of the superintendent of parks, the one most familiar with the general aspects of work in progress and the character of service which is performed by the different gangs. The general practice with respect to the distribution of the payroll expense seems to indicate that it is governed by expediency rather than by any method of accurate accounting.

Labor
Charged to
Corporate
Stock

At the beginning of this investigation, it was desired to check all of the payroll charges to corporate stock—long term bond—accounts for the period of one year. The object was to prove the accuracy of extensions of hours of work and the value of the work done, and also to determine whether the work done was of such a nature as to be a legitimate charge to corporate stock accounts. When, however, the work was actually undertaken, it was found that the daily reports, which came from the foreman, gave so little information as to the character of the work done that the charges to the various accounts were made from them only in part. The payroll clerk stated that in order to learn the character of the work done in the various sections he consulted with the superintendent of parks from time to time and with the section foremen as he saw them. From the information thus gained, and from the daily time reports, the payroll clerk drew off each day on a memorandum analysis sheet the number of hours, under each rate of pay, chargeable to each account. At the end of the week he figured out the amount of the payroll to be so charged. After this distribution of payroll charges was made up, the memorandum distribution sheet from which charges were made was kept for a week or two and then destroyed. It was therefore impossible, in November, 1907, to check up the distribution of the payroll charges for the year 1906, or even for the month of October, 1907, and evidence was lacking to prove whether a charge to corporate stock was for work of such a character as to be a legitimate charge to a long term bond account.

The three payrolls—weekly for laborers; semi-monthly for higher paid employees and the chief engineer's bureau—were treated substantially alike. The manner of reporting the time of the men on the roll of the chief engineer was slightly better, in that the payroll clerk had no discretion in this case in determining the account to be charged. The time of the chief engineer was charged to administration and shown on the monthly roll. For the men under him, the chief engineer sent down a time sheet for each day, showing the hours worked, the

rate of pay, and the account to which he deemed the work should be charged. The work which he designated as chargeable to maintenance was generally characterized by a description of the work done, but the labor chargeable to corporate stock accounts was explained in only a very few cases.

Following this examination by the Bureau of Municipal Research and beginning with January of this year, the analysis sheets have been preserved, and foremen instructed to report the work done in such detail on the daily reports that in the future it will be possible to check the accuracy of all payroll charges.

With reference to the above conditions, an official statement of May 4th, 1906 is pertinent. The bureau of municipal investigation and statistics of the department of finance, reporting to the board of estimate and apportionment, stated: (City Record, May 10th, 1906, p. 4483):

"As in the case of the department of parks, boroughs of Brooklyn and Queens, referred to in a report of the investigations division under date of March 12th, 1906, it appears that the payrolls of park laborers (in Manhattan) charged to appropriation account and corporate stock are combined, and the amounts of said rolls to be charged to the different classes of accounts are determined by officials in the office of the commissioner of parks, such directions being accepted by the auditors of the department of finance. The question again arises whether the department of parks should not be required to make separate payrolls for all employees of the department engaged on construction or betterments, disbursements for which purpose may be properly charged to the corporate stock funds, so as to permit of an intelligent and competent audit in the department of finance."

To Protect
Corporate
Stock

While the practice of confusing appropriation and bond fund charges had been brought to the notice of every official in the government who is responsible for the passing and accounting of payrolls, the significant fact is that it had not been corrected. There can be little doubt that charter provisions governing appropriations and bond funds have been regularly violated and that no steps have been taken to protect the city, either by the department of parks or by the department of finance.

The following summaries and accompanying chart (Exhibit D II) based on details given in Exhibits D-I, E and F, shows the weekly, semi-monthly and chief engineer's payrolls that were charged in 1904, 1905 and 1906 to appropriation, revenue bond fund and corporate stock accounts, respectively.

The analysis relates to all accounts within each of these classes. The summaries clearly indicate that the charges must have been arbitrary, and that the changing and widely varying percentages require explanation.

COMPARATIVE STATEMENT SHOWING THE QUARTERLY CHARGES TO APPROPRIATION, BOND FUND
AND CORPORATE STOCK ACCOUNTS FROM THE WEEKLY, SEMI-MONTHLY AND CHIEF
ENGINEER'S PAYROLLS FOR THE YEARS 1904, 1905 AND 1906.

1904				1905				1906			
Appropriations		Corporate stock	Total	Appropriations		Corporate stock	Total	Appropriations		Revenue bonds	Corporate stock
		Weekly payroll				Weekly payroll				Weekly payroll	
1st quarter	....	\$66,406.83	\$63,926.06	\$130,332.89	\$104,538.68	\$27,563.17	\$132,101.85	\$123,966.47	\$3,237.37	\$12,115.59	\$140,319.43
2d " "	.....	97,835.86	33,801.42	131,437.28	76,780.18	70,445.87	147,226.05	108,249.67		25,399.06	133,648.73
3d " "	.....	67,939.42	85,865.81	153,805.23	69,129.99	\$30,817.55	52,673.82	152,621.36	54,715.76	33,056.64	47,830.57
4th " "	.....	52,673.71	74,985.74	127,659.45	63,855.61	30,604.02	42,441.12	136,900.75	57,305.67	67,357.00	5,521.69
		Semi-monthly payroll				Semi-monthly payroll				Semi-monthly payroll	
1st quarter	....	26,922.84	21,021.14	47,943.98	36,547.98	2,124.20	38,672.18	43,222.20	1,000.00	2,992.08	47,214.28
2d " "	....	35,111.04	6,756.75	41,867.79	26,709.50	12,424.03	39,133.53	37,307.85		5,234.76	42,542.61
3d " "	....	28,201.88	17,093.07	45,294.95	26,133.43	5,876.75	6,689.58	38,699.76	19,910.82	12,048.50	44,166.44
4th " "	....	25,945.19	16,794.76	42,739.95	21,452.87	4,924.60	5,517.03	31,894.50	19,651.57	23,023.30	43,779.60
		Chief engineer's payroll				Chief engineer's payroll				Chief engineer's payroll	
1st quarter	....	1,440.92	6,659.99	8,100.91	1,790.72	5,536.98	7,327.70	2,218.85	300.00	6,153.17	8,672.02
2d " "	....	732.55	7,975.29	8,707.84	652.34	6,778.26	7,430.60	1,742.08		5,489.36	7,231.44
3d " "	....	852.76	9,214.02	10,066.78	406.20	1,765.11	5,521.80	7,693.11	618.11	6,542.40	7,160.51
4th " "	....	1,566.40	5,768.70	7,335.10	506.94	1,474.60	4,309.88	6,391.42	895.26	5,129.67	6,034.93
Total		\$405,429.40	\$349,862.75	\$755,292.15	\$428,604.44	\$75,462.63	\$242,025.74	\$746,092.81		\$140,023.31	\$746,346.32

STATEMENT SHOWING CHARGES ON WEEKLY, SEMI-MONTHLY AND CHIEF ENGINEER'S PAYROLLS
TO CERTAIN CORPORATE STOCK ACCOUNTS.

1904			
Date	Total	Improvement of parks, parkways and drives, 8th division	Improvement of parks, parkways and drives, 9th division
January 1 - 29	\$40,974.64	\$40,974.64	nil
January 29 - June 30	71,685.79	nil	\$71,685.79
June 30 - December 31	176,774.16	nil	4,562.56
Total	\$288,434.59	\$40,974.64	\$76,248.35
1905			
Date	Total	Improvement and construction of parks, parkways, playgrounds, boulevards and driveways	Improvement and construction of parks, parkways, playgrounds, boulevards and driveways No. 2
January 1 - August 18	\$147,608.70	\$145,648.00	\$1,960.70
August 18 - December 31	18,299.20	2,042.01	76,257.19
Total	\$165,907.90	\$147,690.01	\$78,217.89
1906			
Date	Total	Improvement and construction of parks, parkways, playgrounds, boulevards and driveways No. 2	Improvement of parks, parkways and drives, 10th division
January 1 - June 30	\$47,590.76	\$38,981.78	nil
June 30 - November 15	40,991.34	9,521.32	\$31,470.02
Total	\$88,582.10	\$48,503.10	\$31,470.02

COMPARATIVE STATEMENT SHOWING THE QUARTERLY CHARGES TO APPROPRIATION, BOND FUND
AND CORPORATE STOCK ACCOUNTS FROM THE WEEKLY, SEMI-MONTHLY AND CHIEF
ENGINEER'S PAYROLLS FOR THE YEARS 1904, 1905 AND 1906.

	1904				1905				1906			
	Appropriations		Corporate stock		Appropriations		Corporate stock		Appropriation		Corporate stock	
	Weekly payroll		Total		Weekly payroll		Total		Weekly payroll		Total	
1st quarter	\$66,406.88	\$63,926.06	\$130,332.89		\$104,638.68	\$27,663.17	\$132,101.85		\$123,966.47	\$3,237.37	\$13,115.59	\$140,319.43
2d "	97,635.86	33,801.42	131,437.28		76,780.18	70,445.87	147,226.05		108,249.67	25,399.06		133,648.73
3d "	87,939.42	85,866.81	153,806.23		69,129.99	\$30,817.55	100,000.00		54,715.76	33,056.64	47,630.57	135,402.97
4th "	52,673.71	74,985.74	127,659.45		63,855.61	30,804.02	94,659.63		57,305.67	67,357.00	5,521.69	130,184.36
	Semi-monthly payroll				Semi-monthly payroll				Semi-monthly payroll			
1st quarter	26,922.84	21,021.14	47,943.98		36,547.98	2,124.20	38,672.18		43,222.20	1,000.00	2,992.08	47,214.28
2d "	35,111.04	6,756.76	41,867.79		26,709.50	12,424.03	39,133.53		37,307.85	5,234.76		42,542.61
3d "	28,201.88	17,093.07	45,294.95		26,133.43	5,376.75	31,510.18		19,910.82	12,048.50	12,206.12	44,165.44
4th "	26,945.19	16,794.76	42,739.95		21,452.87	4,924.60	26,377.47		19,651.57	23,023.80	1,104.23	43,779.60
	Chief engineer's payroll				Chief engineer's payroll				Chief engineer's payroll			
1st quarter	1,440.92	6,659.99	8,100.91		1,790.72	5,586.98	7,377.70		2,218.85	300.00	6,153.17	8,572.02
2d "	732.55	7,975.29	8,707.84		652.34	6,778.26	7,430.60		1,742.08		5,489.36	7,231.44
3d "	852.76	9,214.02	10,066.78		406.20	1,765.11	2,171.31		618.11		6,542.40	7,160.51
4th "	1,566.40	5,768.70	7,335.10		606.94	1,474.60	2,081.54		895.26		5,129.67	6,024.93
Total	\$405,429.40	\$349,862.75	\$755,292.15		\$428,604.44	\$75,462.63	\$504,067.07		\$469,804.31	\$140,023.31	\$136,518.70	\$746,346.32

STATEMENT SHOWING CHARGES ON WEEKLY, SEMI-MONTHLY AND CHIEF ENGINEER'S PAYROLLS
TO CERTAIN CORPORATE STOCK ACCOUNTS.

1904			
Date	Total	Improvement of parks, parkways and drives, 8th division	Improvement of parks, parkways and drives, 9th division
January 1-29	\$40,974.64	\$40,974.64	nil
January 29 - June 30	71,685.79	nil	\$71,685.79
June 30 - December 31	175,774.16	nil	4,562.56
Total	\$288,434.59	\$40,974.64	\$76,248.35
			Richmond
			nil
			\$171,211.60
			\$171,211.60
1905			
Date	Total	Improvement and construction of parks, parkways, playgrounds, boulevards and driveways	Improvement and construction of parks, parkways, playgrounds, boulevards and driveways No. 2
January 1 - August 18	\$147,608.70	\$145,648.00	\$1,960.70
August 18 - December 31	18,299.20	2,042.01	76,257.19
Total	\$165,907.90	\$147,690.01	\$78,217.89
1906			
Date	Total	Improvement and construction of parks, parkways, playgrounds, boulevards and driveways No. 2	Improvement of parks, parkways and drives, 10th division
January 1 - June 30	\$47,590.76	\$38,981.78	nil
June 30 - November 15	40,991.34	9,521.32	\$31,470.02
Total	\$88,582.10	\$48,503.10	\$31,470.02

**Summary of Payroll Charges During the Years 1904, 1905, 1906 for Weekly, Semi-Monthly and
Chief Engineer's Payrolls**

	Appropriation fund accounts	Per cent. of total	Revenue bond fund accounts	Per cent. of total	Corporate stock accounts	Per cent. of total	Total
1904							
Weekly payroll	\$284,555.82	.524			\$259,579.03	.476	\$543,234.85
Semi-monthly payroll	116,180.95	.653			61,665.72	.347	177,846.67
Chief engineer's payroll	4,592.63	.134			29,618.00	.866	34,210.63
Total	\$405,429.40	.537			\$349,862.75	.463	\$755,292.15
1905							
Weekly payroll	\$314,304.46	.5525	\$61,421.57	.108	\$193,123.98	.3395	\$568,850.01
Semi-monthly payroll	110,843.78	.748	10,801.35	.072	26,754.84	.18	148,399.97
Chief engineer's payroll	3,456.20	.12	3,239.71	.112	22,146.92	.768	28,842.83
Total	\$428,604.44	.5746	\$75,462.63	.101	\$242,025.74	.3244	\$746,092.81
1906							
Weekly payroll	\$344,237.57	.638	\$103,651.01	.192	\$91,666.91	.17	\$539,555.49
Semi-monthly payroll	120,092.44	.676	36,072.30	.203	21,537.19	.121	177,701.93
Chief engineer's payroll	5,474.30	.1882	300.00	.0103	23,314.60	.8015	29,088.90
Total	\$469,804.31	.6295	\$140,023.31	.1876	\$136,518.70	.1829	\$746,346.32

accounts had the largest amounts charged. Although the superintendent of parks states that in 1906 no work was done on construction accounts 20 and 22, "improvement and construction of parks and construction of repair yard, Central Park" and "improvement and construction of parks and construction of northerly portion of John Jay Park", payroll charges were made to these accounts aggregating \$3,408.86.

With regard to the enormous charges to construction accounts for labor, more especially those of 1904 and 1905, the above quoted report of the bureau of municipal investigation and statistics of the department of finance to the board of estimate and apportionment stated: (City Record, p. 4488):

"The extensive employment of department labor on construction work in the parks is a practice which impresses your examiner as of doubtful expediency. It is stated by members of the park board that there are certain classes of work, such as regrading, planting, etc., where specifications for contracts are impracticable, and in these instances department laborers must be employed under the direction of the department engineer. On the whole, however, it would seem that the contract system of construction could be made use of more largely than has been the custom."

One of two conclusions can be drawn from the foregoing facts: Either a great deal of labor was wrongfully charged to construction accounts, by intent or through ignorance and carelessness, or a great deal of construction work was done by park laborers which might more economically have been done by contract. In other words, payrolls have been intentionally or carelessly charged to the wrong accounts. The lack of explanation on the records of these facts has caused the commissioner recently to issue the following orders: That employees who are responsible for daily time reports give an accurate and detailed description thereon of the work done by their men, so that the payroll clerk may easily determine the account to be charged; that the payroll clerk preserve all analysis sheets, thereby maintaining the connection between the daily report and the voucher; that the superintendent of parks examine the daily reports of the men for whom he is responsible, and assist the payroll clerk whenever necessary in determining the account to be charged. The extent to which these instructions will be made effective to correct the mischarging of maintenance costs to corporate stock accounts, should be a matter of continuing inquiry.

Analysis of Charges to Corporate Stock Accounts

Having in mind the condition of the payroll records and the necessity for verifying payroll charges largely from the memory of the payroll clerk, examination of a recent period was made in order that an approximate conclusion might be reached. Accordingly, in the early part of November, all vouchers registered during the month of October in the bookkeeper's voucher book were analyzed to show the purposes for which the vouchers were drawn (Exhibit G). There were found

Treatment of
Corporate
Stock
Condemned

Careless or
Intentional
Mischarges to
Corporate
Stock

to be twenty-two corporate stock accounts to which charges were made during that single month. The description of several of the items indicate that the were improperly charged to corporate stock. In stock account No. 9, for example, "improvement of parks, parkways and drives, 10th division", the following were charged:

Asphalt repairs	\$179.05
Entrance to Central Park, 66th St. and 5th Ave..	118.55
General improvement	126.02

\$423.62

In account No. 10, entitled "improvement and construction of parks, parkways, playgrounds, boulevards and driveways, No. 4", were found the following charges:

(Labor) reconstruction and improvement of drives..	\$2,764.35
(Labor) resolling parks and parkways.....	1,716.55
(Labor) asphaltting Fifth Ave., 90th to 110th Sts..	243.26
(Teams and carts) resolling parks and parkways	115.50

\$4,839.66

Of the twenty-two corporate stock accounts examined, twenty, Nos. 1-8 and 11-22 inclusive (Exhibit G), were authorized under titles defining a proper use of corporate stock. The ninth account, however, was entitled "improvement of parks, parkways, and drives", with no further limitation. To this account were charged labor for repairing asphalt pavement, stone used for the repair of drives, and machinists' and blacksmiths' tools. Certainly neither labor nor materials for repair work should be charged to corporate stock accounts. It is stated in regard to the mechanics' supplies that an estimate is made, when the contract is first let, of the amount of supplies that will probably be used on "improvement". This estimated amount is charged to corporate stock, when the bill is paid, apparently without any effort being made to find out whether the supplies have actually been used on such work. Account No. 10 was for the "improvement and construction of parks, parkways, playgrounds, boulevards and driveways", but it was further stated that it was "to be expended solely and exclusively for the construction, reconstruction and improvement of drives, paths and sidewalks in the parks, parkways and public places and the resolling of parks and parkings." During the month under review, a charge of \$7,580.58 was made to this account for gravel used in "improving" Central Park. The amount was exactly one-half of the voucher, the balance being charged to maintenance. It was stated that the division was arbitrary and that the amount charged to corporate stock was the value of the gravel which was estimated to have been used in reconstructing drives.

Mischarges to
Corporate
Stock

Section 47 of the charter provides that corporate stock may be issued for the acquisition of property, for construction purposes and for the improvement and betterment of property in the possession of the city. There never has been in the department of parks a clear and concise definition of just what constituted an improvement or

betterment, hence many things which, according to a strict accounting definition of the term, could not legitimately have been charged to corporate stock accounts, have been charged thereto.

In connection with the subject of perishable goods in this section, two opinions of the corporation counsel are given; there it will be seen what vague ideas even that office had in regard to the limitations of corporate stock uses. In addition, the board of estimate and apportionment has often authorized corporate stock for purposes so broad that a great deal of latitude was left as to the charges which could be made against it, and it is stated that in such cases no definite instructions have ever been received by the department of parks from the department of finance, defining just what should or should not be charged to such accounts.

Account No. 14, "restoration and improvement of Jumel Mansion and grounds", is charged with a voucher of \$660.00 for painting the Jumel Mansion. The character of the work done was protested against by the architect of the department of parks on three different occasions, but it is stated that the voucher was finally approved and signed by the commissioner on an opinion of the corporation counsel to the effect that the commissioner must accept the certificate of approval given by the supervising architect.

Chapter 108 of the laws of 1904 allowed for the construction of an extension and for alterations to the Metropolitan Museum of Art. When the resolution authorizing account No. 22, "Metropolitan Museum of Art, construction of an extension", passed the board of estimate and apportionment, the alterations were not mentioned in the resolution; nevertheless, a voucher for \$8,500, for the installation of a continuous skylight in the old building, was charged to this account, without any question of the charge on the part of the department of finance. It is stated that other charges for alterations to the old building have been made to this account.

To avoid all uncertainty on the part of those in the department who are responsible for determining charges to corporate stock, three instructions seem necessary:

- 1 An instruction which would leave no room for misunderstanding by such persons of the difference between corporate stock accounts and appropriation accounts in an accounting sense, and of the consequent difference in the character of the charges that may be made to each of these classes of accounts.
- 2 A definite instruction from the department of finance to accompany each notice of a new corporate stock issue, defining clearly and simply what may be charged to the new account.
- 3 Strict orders from the commissioner that the above instructions be carried out to the letter, regardless of any other considerations.

Frequent audits should also be made of voucher charges, to see that instructions are carried out.

Contract and open market order vouchers arise from two classes of transactions, namely: contracts for supplies and contracts for construction.

Museum's
Mischarges to
Corporate
Stock

To Protect
Corporate
Stock

Contract and Open Market Order Vouchers

Contracts for supplies are entered into pursuant to sections 612 and 618 of the charter, the board, by resolution, determining what articles are to be considered "perishable goods." The detailed procedure followed in the letting of contracts is shown in Exhibit B. From the point of view of protection of the interests of the city, supply contract vouchers are defective in that insufficient evidence is obtained as to the delivery of goods and the quality and quantity required by the contracts. As before pointed out in Section II, in weighing coal and inspecting mould, etc., practically the only check on the employees performing these functions, exercised by the department itself or by the department of finance, is the personal inspection of either the superintendent of parks or the superintendent of supplies and repairs. It was stated by the employee who weighs the coal that only twice in his experience of several years has the department of finance verified his weighing. Contract supplies which are delivered in the full amount of the contract on one delivery are carried directly to the location where they are to be consumed. The employee who may receive them is the one who is relied on to inspect them and to make a record of the quality and quantity delivered. Although nominally the superintendent of supplies and repairs is held responsible for such deliveries, as a matter of fact his function is generally confined to receiving the bill and checking it with the record or advice of the employee receiving the goods. When, under a contract for supplies, deliveries are made to the Arsenal building, the superintendent of supplies and repairs, on receiving the bill, checks it with the storekeeper's records and receipts. It is upon such evidence as this that the voucher is made up and the invoice attached for transmission to the bookkeeper. Even where stock records are used as a basis for check, these are incomplete, as they are kept as memoranda and the balance of accounts cannot be proved. Verification by inventory becomes a formal and almost meaningless procedure.

Open Market
Orders Not
Inspected

The approval of vouchers under contracts for construction and chargeable to corporate stock are no better supported than in the case of vouchers under contracts for supplies and payrolls chargeable to appropriations.

Perishable Supplies Charged to Corporate Stock

In Section 618 of the charter it is stated that such supplies as the park board shall decide are perishable need not be bought by contract. The perishable goods so purchased on open market orders often exceed one thousand dollars on one order.

The officials of the department do not appear to have in mind a clear definition of the term "perishable goods". The following, however, is a list of the articles which the park board has ruled to be perishable, with the dates of its rulings: May 19, 1898, herbaceous plants, trees, aquatic plants, seed, greenhouse stock, water and ice, evergreens, shrubs, bulbs, sod, reptiles, fish for lakes, aquariums, and fountain basins, birds and animals for parks, etc., food for animals and birds; December 22, 1898, electricity, gas; February 2, 1899, manure; February 2, 1905, liquid manure. 43

Perishable goods were paid for during the year 1906 to the amount of \$59,658.13 (Exhibit H), of which \$42,460.77 were purchased on contract and \$17,197.36 on open market orders, although the charter limits emergency purchases to \$1,000.00 per month.

Trees, plants and bulbs are the most noticeable exceptions of goods bought in large amounts not purchased on contract. It is stated by the purchasing agent, however, that they cannot be described accurately enough to make it advisable to buy them by contract. It has been found advantageous to purchase by contract meat for the animals in the menagerie, mould, sod and manure.

As there has been some discussion in the past as to the correctness of charging to corporate stock goods which have been classed as perishable, two opinions of the corporation counsel are here quoted, one in regard to the propriety of charging "flowers, trees and shrubs" to corporate stock accounts, and the other in regard to what constitutes a permanent improvement.

Corporation Counsel's Opinion as to Propriety of Charging "Flowers, Trees, and Shrubs" to Bond Accounts, August, 1905

Where the articles supplied are of such character that they can fairly be said to enter into or become a part of the permanent plant, so to speak, and ornamentation of the parks, so that the benefits therefor are received by the taxpayers of many years, they can be properly paid for from the proceeds of corporate stock; while on the other hand, if they are consumed in the using so as to be of direct benefit only to the taxpayers of one year, they should be regarded as a part of the maintenance of the parks and payable from the appropriations made through the budget.

This, perhaps, is not a very exact or entirely satisfactory definition of the distinction, but it is, I think, sufficient for present purposes. If we apply it to the "shrubs" furnished in the present case, a question of fact at once arises as to the nature of these shrubs, the uses to which they are put and the period of time for which they serve as a part of the plant or ornamentation of the park. No doubt the cost of procuring trees and of the labor of setting them out could properly be charged to the proceeds of the sale of corporate stock for the reason that trees would, of course, be part of the permanent plant or ornamentation of a park and would be expected to remain in existence for many years.

How far the same principle would apply to those shrubs I do not know. I suppose the fact to be that shrubs of a certain character remain in position as a part of the permanent plant or ornamentation of the park, and accordingly might be paid for from the proceeds of corporate stock like trees.

There may be, perhaps, other shrubs which are set out each year, and serve for ornamentation purposes only during one year or season. If such were the case, they should be paid for, in my opinion, from the appropriations made through the budget. It would seem that the money expended for flowers should certainly be paid for from the appropriations made through the budget, assuming of course, that the word flowers is used in the ordinary sense, and they are the kind that grow from seeds planted each season or each time a new flower is produced.

**Corporation Counsel's Opinion as to What Constitutes a Permanent Improvement, Addressed to Comptroller
Grout, December 29, 1905**

In this case the words perishable goods originally stamped on the order, have been crossed out. The question is thus presented whether a supply can be included in the list of perishable articles and at the same time be paid for from the proceeds of corporate stock issued for the purposes of permanent betterments, or in other words, whether the money called for by the voucher enclosed is properly payable from the fund as certified.

If this were the ordinary case of furnishing shrubs for the purpose of maintaining and keeping in proper condition the parks of the city, I should have no hesitation in answering it in the negative, and this would follow from several opinions from this department that have recently been forwarded to you. It has, however, been pointed out in those opinions that where a particular article, which is necessary to maintain a park in condition and must frequently be renewed, is supplied in a new park for the purpose of putting it for the first time into proper condition as a park, the expense of supplying such an article may properly be paid from the proceeds of the corporate stock issued to pay for the original construction of a complete park.

This exception should, I think, be applied in this case.

It appears from a letter to you from Commissioner Pallas dated Sept. 25, 1905, that the shrubs in this case were purchased for new construction and for permanent improvement of new parks—that is, Thomas Jefferson Park, De Witt Clinton Park and Manhattan Square. It would seem, therefore, that in this case it is proper to pay for these shrubs from the proceeds of corporate stock.

Coal Contracts on Open Market Orders

Coal contracts are let to the lowest aggregate bidder. If other companies bid the lowest on certain grades but their total for all grades is higher than the lowest aggregate bidder, the latter is awarded the contract. It is a well known fact that this may not always be the most economical method of letting contracts. It is observed that the museums and the aquarium have been purchasing their coal in the past on open market orders, the invoices being passed through the book-keeper's office monthly. Several of these invoices were for amounts only a trifle under \$1,000.00.

Coal
Purchased
Without
Contract

The part of the investigation shown in Exhibit I was not carried far enough to disclose irregularities, if any such existed; this exhibit is submitted with the idea that possibly the few facts contained therein might be of some service to the commissioner.

Open market orders for the year 1906 are shown in the following exhibits:

Exhibit J	Open market orders issued against corporate stock accounts during the year 1906	\$7,112.77
Exhibit K	Open market orders issued for prison made goods during the year 1906	6,100.89
Exhibit L	Open market orders issued for labor and materials and charged to appropriation accounts during the year 1906	15,226.61

Exhibit M	Open market orders issued for perishable goods during the year 1906	11,238.54
Exhibit N	Open market orders for emergency supplies issued against appropriation accounts during the year 1906	11,716.01
Total		<hr/> \$51,394.82

The provisions of section 419 and 618 of the charter have been construed to mean that the purchasing agent may buy supplies on open market orders to the amount of \$1,000.00 a month, and yet all supplies bought on open market orders are not considered as coming within this limit. Thus, only the orders coming under the fifth class mentioned above are included in the estimate of \$1,000.00 a month.

It is stated that open market orders chargeable to corporate stock accounts, according to an opinion of the corporation counsel, do not fall under that provision of section 419 of the charter, which states that expenditures of more than one thousand dollars for a particular job or supply must be under contract. Perishable goods are considered excluded by section 618 of the charter. According to the purchasing agent, the department observes the state law that requires a city department to apply to correctional institutions of the state and city for any goods needed which are on the catalogues of articles manufactured by those institutions. If a certificate is returned by such an institution stating that the goods are not on hand, then the department buys such goods in the open market. All goods which are either bought from these institutions or which are purchased in the open market because of the institutions' inability to furnish them, are excluded by the purchasing agent from the thousand dollar limit. It may be well to state here that the catalogues of these city and state institutions are very extensive. The brief investigation that was made of this matter showed that the institutions certified that they could not furnish quite a number of the items on their catalogues. Even if it were impossible to have articles intentionally included in the catalogues so as to avoid the charter provision mentioned above, nevertheless at the present time it can be evaded by formally applying for certain articles and then buying them on orders in the open market. Lastly, orders which may include labor or a service rendered are also excluded from the monthly total of \$1,000 open market orders, for what reason was not made clear.

Orders No. 125 and No. 1066 for blue stone screenings to be used on the Harlem River Driveway and for asphalt repairs, were drawn on corporate stock accounts, the amounts being \$948.14 and \$909.07 respectively. The first charge seems to have been for repairs and therefore improper. Apparently both purchases should have been made on contract, as the orders were drawn for such amounts and quantities as suggest an attempted evasion of the charter provisions in sections 419 and 618.

Open market orders were issued during the year 1906 for \$51,394.82; from which amount \$11,238.54 was excluded by the department as perishable goods, \$7,112.77 as having been charged to corporate

stock, \$6,100.89 as being prison-made goods, \$13,256.10 with a further addition of \$1,970.51 as labor and material charged to appropriation accounts; thereby leaving a total of \$11,716.01 as the amount for emergency supplies, barely within the law as interpreted by the department.

Total Without
Contract One
Year \$51,400

During the investigation, analyses were also made of the following accounts covering the years 1904, 1905 or 1906.

- Exhibit P -a Statement of horseshoeing account for the years 1904 and 1905.
- Exhibit P -b Statement of veterinary services for the years 1904 and 1905.
- Exhibit P -c Statement of coal bought without contract for the aquarium and museums during the year 1906.
- Exhibit P -d Statement of architects' commissions for the year 1905.

Petty Cash Vouchers

Petty cash vouchers are for the reimbursement of employees, usually foremen or heads of divisions of work, for car fares and emergency expenses. These reimbursements are made by monthly requisitions on the purchasing agent, having been first approved by the head of the bureau or division in which the claimant is employed and sworn to before a notary. These requisitions are filed in the office of the bookkeeper, accompanied by memoranda of the accounts to be charged. The bookkeeper places the requisition and supporting documents in a voucher jacket which, after being signed by the commissioner and properly entered, is transmitted to the comptroller. On receipt of a check from the finance department, the purchasing agent refunds in cash to the claimants. The bookkeeper maintains a separate petty cash account for stamps and incidental office expenses, the disbursements on which are vouched directly to the department of finance.

Department Stores

The general storeroom of the department is at the Arsenal. Stocks of a special character are kept at the following locations: 86th Street shop; Fifth Avenue greenhouse; 79th Street yard; 97th Street yard; 65th Street nurseries and gardens; 86th Street stable; Harlem River Driveway—stable and storehouse; Central Park menagerie. Tools and utensils are also kept at the above named places, as well as at the section houses, children's school farm, and gymnasiums and playgrounds. Attention is called to the basis on which the superintendent of parks approves the requisition for tools sent in by the section foremen. Not having any record of the tools received by the foreman, he must base his judgment as to the need for the tools requisitioned either on his memory or on the statement of the man making the requisition. Not having any record of the reports of tools condemned, he is unable to determine from the requisition stubs on file in his office and from the semi-monthly inventories the exact quantities of tools which each foreman should have on hand. Similarly, he has no means of checking the inventories turned in by the foreman when inventories are ordered to be taken.

Tools
Records
Lacking

When goods are received at the Arsenal storeroom, they are entered on a memorandum book of receipts. Deliveries are usually recorded in a day book or in a delivery book. The receipts and deliveries are not brought together to show a balance and, as previously stated with reference to supplies, there is no controlling account on the books in the general office which shows the amount of stock with which a storekeeper is charged at any given time. Where the store records are fairly complete, little or no accounting use is made of them. Such a practice is unbusinesslike and lends itself both to collusion and to the misdirection of supplies and materials delivered to a department for its use.

A complete description of repair shop records and accounts is given in Exhibit B. Generally speaking, these records serve little or no administrative or financial accounting purpose. The best form of record kept is in the office of the foreman-carpenter, at the 86th Street repair-shop. Aside from the information which may be gained from the foreman-carpenter himself and the protection which is given to him in the handling of stores, these records are of little service.

No Control
Over
Supplies

General Books of the Department

The principal books kept in the office of the bookkeeper are: voucher books; audit books; bookkeeper's record; cash book; rent and special privilege ledger; bill ledger; general ledger.

The voucher book is a record in which all vouchers are entered without regard to whether they are chargeable against appropriations, bond fund, or corporate stock accounts. The book is columnar in arrangement, each column representing an account to be charged. From the monthly totals of these columns, the charges to the general ledger appropriation, bond fund, and corporate stock account records are posted.

The audit book contains a list of all vouchers which are scheduled for transmission to the comptroller, showing in detail the vouchers so listed and the total of each schedule. At the end of each month the vouchers so listed in the audit book are recapitulated by appropriation, bond fund, and corporate stock accounts and the total amount charged against each of these accounts as shown by the recapitulation is checked to the totals as shown by the claims in the voucher book.

What is known as the bookkeeper's record is a book containing the appropriation, bond fund, and corporate stock accounts, against which are posted as memoranda the contracts and orders as issued or entered into. When vouchers to which invoices are attached are passed, orders or contracts under which the deliveries were made and for which the invoices are presented for payment are cancelled from the record by drawing a line through the items affected, and the amount of the payment is substituted in the record. The book is in the nature of a memorandum of reserves for contracts and open market orders.

The cash book records only receipts on account of income, monthly totals of which are posted to the income accounts in the general ledger. Instead of being the means of establishing an independent control over subsidiary income and deposit records, kept by the assistant secretary, the entries are merely copied from a book kept by him, and are unsupported in the bookkeeper's office by receipts or documents of any kind.

The rent and special privilege ledger prior to January, 1907, recorded only income collected from the various concessions as shown by the cash book and made no attempt at setting up accruals due and unpaid. Subsequent to that date monthly charges have been placed upon the books on advice from the assistant secretary. The accounts are not supported in the bookkeeper's office by vouchers or documents of any kind and originate mostly from the verbal statement of the assistant secretary, although the assistant secretary claims that whatever vouchers and documents are on file are of easy access to the bookkeeper.

The bill ledger is a book in which all supply vouchers are entered under the dealers' names. It contains only vouched claims.

The general ledger contains four classes of accounts, namely: appropriation accounts, corporate stock and bond fund accounts, income receipt accounts and an account with the city chamberlain or cash. The appropriation accounts, corporate stock and bond fund accounts and income accounts are carried in detail. The credits to the appropriation accounts are taken from the budget; the credits to the stock and bond fund accounts are taken from authorizations without regard to whether the bonds have been sold and the funds are available; the income accounts are set up from cash receipts.

The system of accounts kept by the bookkeeper as thus presented is not only incomplete, but in many of its aspects, is unnecessary and useless. The voucher book gives a control over the vouchers chargeable to the appropriation accounts and the stock and bond fund accounts.

Whether from the point of view of control, or from the point of view of added information to be obtained, the audit book is unnecessary and a useless repetition of work. The bookkeeper's record is not only kept as an uncontrolled account of contract and open market orders, but in so far as voucher charges entered therein are made the basis for cancellation, it is a repetition of work that is already done in the general ledger. The contract and open market orders reserve may be obtained by a column or columns under the titles of accounts kept in the general ledger, without the use of such a collateral record. The duplication of the assistant secretary's cash book and rent and park privilege ledger in the bookkeeper's office is unnecessary, as the original books themselves should be kept in the latter office. The bill ledger also serves little or no purpose. Not only is the central accounting system as presented by those books almost wholly lacking in elements of administrative control, but the labor which is put upon the records is largely lost in the multiplication of work which does not give an added check or convenience to the office.

System:
Inadequate
Uncontrolled
and Wasteful

An Illustration of Defective Bookkeeping

In the course of the examination it was discovered that there was a large number of apparently unused corporate stock and appropriation balances on the general ledger which had been inactive for a series of years. These balances, shown in Exhibits Q and R, were drawn from the old ledger, including accounts from 1887 to 1895, and from the current ledger, which includes accounts from 1896 to the present date. The corporate stock balances (Exhibit Q II) show the balances carried on the old ledger and not brought forward to the current ledger; Exhibit Q I shows the balances on the current ledger, the larger number of which are active. These exhibits state the name of the account, the date and amount of the various authorizations, the periods in which the account apparently became inactive and the amount of the balance at November 30th, 1907. Exhibit Q III shows the total balances that were inactive, active or authorized and unused November 30th, 1907, and the period in which they became inactive, as shown on Exhibits Q I and II. These exhibits were taken to the department of finance to prove their accuracy, but it was found that reconciliation could not be made without considerable time being spent in searching the old records. The following information, however, was obtained:

Of the forty-six accounts which were inactive in 1907, the books of the department of finance showed the same balance for eighteen accounts, those which are seen to be starred on Exhibits Q I and II. The books show balances at variance with those of the department of parks in eleven accounts. It seems probable, from its nature, that one account had been transferred to the borough president of Manhattan at the time of the consolidation in 1897. Four accounts had probably been transferred to the department of parks, borough of Bronx. Of twelve accounts no trace at all could be found on the comptroller's book for the last few years; they possibly have been exhausted. Knowledge of the actual disposition of open balances could not be obtained from recent books and could be established only with great labor.

Inactive Accounts

- 1 Accounts on the books of the department of finance whose balances were the same as shown by the department of parks, Manhattan and Richmond:
Nos. 9, 11, 13, 16, 42, 43, 45, 46, 49, 52, 53, 54, 55, 57, 62, 64, 73, 75.
- 2 Accounts on the books of the department of finance whose balances did not agree with those shown by the department of parks, Manhattan and Richmond:
Nos. 1, 5, 7, 10, 41, 47, 48, 58, 59, 63, 71.
- 3 Account probably transferred to borough president of Manhattan:
Closed out—No. 61.
- 4 Accounts probably transferred to department of parks, borough of Bronx:
Still active—Nos. 60, 72.
Closed out—Nos. 68, 74.
- 5 Open balances on the books of the department of parks which could not be found at all on books of the department of finance of recent years:
Nos. 3, 4, 39a, 40, 44, 50, 51, 56, 65, 66, 67, 69.

Only the appropriation balances found in the old ledger were drawn off. These were shown on Exhibit R I. Exhibit R II shows the appropriation balance on the books of the department of finance which were open on December thirty-first, 1907, for 1897 and prior years. These balances may result from cancellation of warrants by the department of finance not reflected in the department of parks because of failure of the department of finance to notify the bookkeeper in the department of parks of such action. They may also result from the failure of the bookkeeper to make entries of notices received. According to the department of finance, \$114.30, a balance held as security on a contract, will be closed out this year, and the other balances will be transferred to the general fund in April, 1908. Consequently the department of parks should have all of the balances which are shown on Exhibit R I closed out at that time.

Of the thirty-one accounts represented on Exhibit R I, one, No. 6, was found to be the same on the books of the department of finance as on those of the department of parks; No. 1 disagreed by 25c.; and the remaining twenty-nine—2, 3, 4, 5 and 7 to 31 inclusive—could not be found on the comptroller's books at all, while the books of the department of finance had nine accounts not shown on those of the department of parks. Disagree
With
Comptroller's
Books

Immediate steps should be taken to reconcile the books of the department with those at the comptroller's office. A system of control should be instituted by the department of finance which would make such a state of affairs impossible in the future. It seems probable that in some cases at least corporate stock balances are allowed to stand on the books after the work for which they were created has been completed. In such cases, it is natural that continual attempts would be made to charge items erroneously against such balances. If such accounts were closed as soon as the purpose for which they were created is completed, it would help to bring the city's finances under the control of the appropriating authorities. In like manner, we believe appropriation balances should receive more prompt attention. The outstanding orders and unfilled contracts should be reported at the close of the year instead of in April of the succeeding year, and the remaining balances should be written off the department books at once. Balance
Should Be
Promptly
Written Off

Section V

SUGGESTED PLAN FOR REVISION OF THE ACCOUNTING SYSTEM OF THE DEPARTMENT OF PARKS, BOROUGH OF MANHATTAN AND RICHMOND

The plan as proposed by the Bureau embraces four distinct classes of record, viz.:

- 1 Files of original documents, serially numbered, each document to be properly verified, authenticated and approved, as the original evidence of transactions to be accounted for.
- 2 Registers of documents by classes, each document to be recorded chronologically and in such detail that the register itself may be used as secondary evidence to prove the essential facts in case of loss of an original document.
- 3 Subsidiary ledgers of detailed accounts for each class of transactions to be posted from the original documents.
- 4 A general ledger of controlling accounts to be posted from the monthly totals of the registers through the medium of a general journal.

Original Documents

The administrative significance of a complete file of original documents, properly verified, authenticated and approved, can not be overestimated. The absence of such original evidence in the past has been a fundamental weakness of the whole accounting system of the city of New York. In every instance where an issue of breach of trust, infidelity or inefficiency has been brought before the courts, failure to convict or to sustain a dismissal from the service has been due not to inadequacy of law but to insufficiency of evidence. Both public justice and efficient administration have suffered from lack of records by means of which civil responsibility and criminal neglect of duty may be fastened on those charged with public business. The underlying principle of the proposed plan of accounting reform is to provide legal evidence from which every act of every person in a responsible position, connected with any part of a transaction for the city, may be proved. Following are the classes of authenticated documents which may be used for fixing responsibility and for establishing the authority upon which original accounting entries are to be made: contracts, requisitions for purchases, orders against contracts, open market orders, invoices, time books and time sheets, payrolls, expenditure vouchers, requisitions on storekeepers, requisitions for repairs, inventories, leases, concessions, permits, cash receipt forms, receipt vouch-

for lease and concession rebates, advices of appropriations, advices of bond funds authorized, advices of bond funds available, advices of refunds and cancellations, storekeeper's reports, repair shop reports, stable reports, greenhouse reports, nursery reports, manure pit reports.

In the preparation of these documents the Bureau has not only considered the several administrative purposes to which they are to be put, but it has also had the advice of the best legal talent available to the end that every rule of evidence, both civil and criminal, may be covered. The certificates attached to the documents and the authentications are so framed as to give notice to each person signing that he is personally responsible for every fact to which such certificate or authentication may apply. For example, certificates as to the quality and quantity of goods received and certificates of inspection contain the words, "by me personally". Time sheets are to be signed by those responsible for personal knowledge of the whereabouts of those entered on the book or roll. Every pains has been taken not only to locate responsibility, but to give notice of such responsibility to those who sign. Each document is also prepared and properly authenticated in two or more copies which will be filed and made the basis of record in different offices, thus safeguarding against the loss of original evidence. If these documents are installed, failure of evidence will mean failure to administer, for which the administrative head will be responsible.

Registers of Original Documents

The registers of original documents proposed (Exhibit S) have a double purpose:

- 1 That of providing secondary evidence of each transaction in case of the loss or misplacement of the original document, the filing number and the content giving a reference to the files of originals in other offices; and
- 2 That of providing accounting records of documents by classes, from which the totals to each class may be used to prove the accuracy and completeness of the detailed subsidiary books of account.

Subsidiary Ledgers of Detailed Accounts

The purpose of subsidiary ledgers of detailed accounts is to classify the transactions of the department so that every administrative question may be immediately answered. These ledgers are shown in Exhibit S, and are to have the same classification as the registers,

so that the totals of the postings to the detailed accounts may be proved to the totals of the registers. That is to say: Each transaction is to be posted from the original document, one entry to be made to a register, the other entry to be made to a ledger account. These postings being independently made, any omission or error as to amount would be discovered from the lack of correspondence in totals. Each posting is to have a reference to the document from which the posting has been made, so that at any time the account may be proved by original evidence of the transaction.

The General Ledger

The purpose of the general ledger is entirely administrative. It is to carry controlling accounts with the subsidiary records. The postings are to be made monthly from the totals of the registers, with such other and adjusting entries as may come directly from a general journal. The general ledger bookkeeper is therefore in a position to know what the total of each subsidiary ledger trial balance should be before the subsidiary ledger is closed. In case of any difference between his accounts and the totals of trial balances rendered, he will know that an error has been made by the subsidiary bookkeepers.

The general plan of the system of accounting is graphically described on Chart IV, hereto attached. In the draft the general ledger with its controlling accounts occupies a central position. All of the subsidiary records and supporting documents are grouped around the general ledger, the supporting documents being shown as solid-line parallelograms, the registers of documents as circles and the subsidiary ledgers as dotted squares. The nineteen general ledger accounts are in the following classes:

- 1 Income and expense:
 - a Income—leases, park privileges, permits, etc.;
 - b Expenses.
- 2 Assets—actual:
 - c Cash;
 - d Accounts receivable;
 - e Stores;
 - f Work in progress;
 - g Construction and property.
- 3 Assets—contingent:
 - h Contracts and open market orders.
- 4 Assets—trust:
 - i City chamberlain.
- 5 Liabilities—actual:
 - j Invoices payable;
 - k Audited vouchers.
- 6 Liabilities—contingent:
 - l Reserves for contracts and open market orders.
- 7 Liabilities—trust:
 - m Special deposits—street openings.
- 8 Appropriation and bond fund accounts and reserves—fund accounts:
 - n Budget allowances;
 - o Bond funds authorized;
 - p Bond funds (available).

9 Appropriation and reserve accounts:

- q Reserves for appropriations;**
- r Reserves for bond funds authorized;**
- s Reserves for bond funds (available).**

The classification of accounts on the general ledger suggests another purpose which it may serve, viz.: that of enabling the commissioner or any person interested to obtain a summary financial and operative statement at the close of each month, and, errors and omissions excepted, before the subsidiary and detailed books may be closed. Such a statement when taken off also serves as a trial balance to which the subsidiary books may be proved, the trial balances of the subsidiary books furnishing the supporting details to each item on the general or summary statement.

A list and description of the proposed records, supporting data and closing journal entries will be found in Exhibits S, T, U, and V. The general plan of expenditure accounts and procedure is similar to that devised by a joint committee composed of representatives of the department of finance and representatives of the Bureau, which is now being installed in the department of health, street cleaning, water supply, gas and electricity, and Bellevue and allied hospitals. The other accounts have been devised by the Bureau with special reference to the work of the department of parks.

The contrast between the system here suggested and that in present use is strongly presented in Chart V, hereto attached. The names of books and records on the chart of the suggested system (IV) have been omitted from Chart V and the names of books and records now used substituted. The vacant spaces show how incomplete is the present system.

Income Accounts

To the end that the accuracy of records of concessions and cash receipts may be reduced to accounting control, it is suggested that the books described in Exhibits S, T, U, V, be installed in the office of cashier, under the jurisdiction of a department accountant. The general theory is that the income shall be set up as receivable accounts accrue. When rentals and concessions become chargeable to lessees and concessionaires, these charges shall appear on the books of the department as accounts receivable till paid, rebated or cancelled by proper authority. In case of contracts under which rebates are allowed on account of repairs, provision is made for settling up the full amount of the rental or concession charge, the rebate to be allowed only after an audit of the expenditures for repairs claimed. This will permit of a proper accounting for income and expenses, so far as these transactions are to be considered. Serious question is raised with respect to the advisability of continuing the practice of allowing such rebates, but so long as such contracts are entered into, the facts should be fully shown.

Expense Accounts

At the present time, as has been pointed out, the department of parks, boroughs of Manhattan and Richmond, has no true expense accounts. Some steps have been taken to introduce a method of obtaining expense data statistically. Such data, however, under the plan as outlined by the superintendent of supplies and repairs, would not be under control and their accuracy could not be proved. Under the plan proposed by the Bureau the expenses would be taken up from two sources, viz.:

- 1 From the invoices and payrolls chargeable directly to expense, and
- 2 From reports:
 - a Of stores distributed;
 - b Of repairs requisitions completed;
 - c Of the stable foreman as to the places where horses and carts had been used;
 - d Of the head gardener as to plants used in the various parks;
 - e Of the head arboriculturist as to trees and shrubs used in the various parks;
 - f Of the foreman at the manure pit as to manure used in the various parks.

By these methods all of the expenses of the parks would be distributed to the various expense accounts needed for purposes either of administrative intelligence or of published report. The information would also be valuable in the preparation of estimates for the budget. The detailed classification of expense accounts and forms of monthly expense summaries proposed by the Bureau are found in Exhibits W and X.

Asset Accounts

In common with the other departments of the city the department of parks has taken no account of assets. It does not even attempt to control stores accounts and accounts receivable. In two cases there are records of horses kept by the department, but these records are only memoranda and the balances are not reflected on the general books. Annual inventories are taken of rolling stock, harness, tools, etc., but no accounting use is made of them. Even such records are lacking in the general office. As kept, these inventories do not serve as a proper basis for checking or controlling the fidelity of persons charged with property and equipment. More than this, all permanent improvements, as construction work, are written off the books annually. The cost of buildings, for example, may not be determined except after the laborious process of tracing payments through the ledgers and resorting to voucher analysis.

Under the plan proposed by the Bureau there are three classes of asset accounts which are to be set up and regularly kept, viz., actual assets, contingent assets, trust assets.

The actual assets for which accurate and detailed accounts are to be established under the control of the general ledger are cash, accounts receivable, stores, work in progress, construction and property. The contingent assets are supplies, materials and construction under

contracts and open market orders which have not been received or completed, but for which the city has incurred a contingent liability. The trust assets are deposits to guarantee the restoration of pavements in case of street openings, these deposits being special in nature and to be returned on certificate of the engineer when the pavement shall have been restored.

Description
of
Assets

The significance of each of these accounts would seem to require no argument. The cash is already carried on the general ledger, although the method by which it is set up does not enable the general bookkeeper or accountant to control the subsidiary records. The fidelity of storekeepers cannot be controlled in any way other than by the keeping of detailed stores accounts which may be proved to a general account independently established for the purpose of setting up a balance of stores for which the storekeeper is responsible. Moreover, where supplies and materials purchased are delivered to the storehouses and from those points distributed to the work, a stores account is essential to a true expense accounting. The same is true of a proper accounting for repairs. Unless detailed accounts are kept of the labor and material cost of making each class of repairs, the repair expense may not be accurately determined and the materials purchased for repairs may not be properly accounted for.

The administrative importance of asset accounts has been wholly overlooked. The advantage of such accounts attaches to construction and property accounts as well as to cash, accounts receivable, stores and work in progress. Unless construction accounts show the cost of each essential element to a construction, there is no basis for judgment as to whether the construction outlay has been excessive, nor is there any basis in experience to guide in the making of future construction contracts. Instead, everything must depend on the estimates and certificates of engineers. After a structure has been completed it then becomes a part of the permanent property. As a matter of administrative experience, the permanent property of the city should have a broad classification under "land", "structures", and "equipment", as each of these elements of property has distinct administrative problems attached to it. Under the present accounting scheme not only are there no exact data as a basis for administration of properties, but there is not in the department of parks or in the department of finance even a list of the properties owned. Although it would require months, perhaps years, to make up such a record for the city, it should be done.

Administrative
Importance
of Asset
Accounts

Liability Accounts

The purpose of the liability accounts suggested is that the city may at all times know the liabilities incurred through the department of parks, and that the department of parks may know whether its record of liabilities is correct.

The liability accounts proposed have the same general classification as the asset accounts above described, viz.: actual liabilities, contingent liabilities, trust liabilities.

The actual liabilities are in the nature of invoices payable, payrolls payable and audited vouchers payable. The contingent liabilities are the incomplete contracts and open market orders outstanding. The trust liabilities are those for moneys received in trust to guarantee the restoring of pavements and which must be repaid to trust claimants. The importance of each class of liabilities mentioned cannot be questioned. This being true, there can be no question as to the need for control over the accuracy of the books on which the details of such accounts are carried. At the present time, to find the total of invoices payable would require that all unvouchered invoices be looked up and listed. In other words, they must be taken up by inventory without any supporting accounts. The total of contingent liabilities on orders and contracts may be obtained only from taking a list of the uncanceled memoranda kept in the bookkeeper's record, over the accuracy of which there is no control, and concerning the liabilities for which no statement is at present made until April of each year. In consequence, orders issued and filled in the early part of each new year may be dated back and charged against unused appropriation balances of the preceding year.

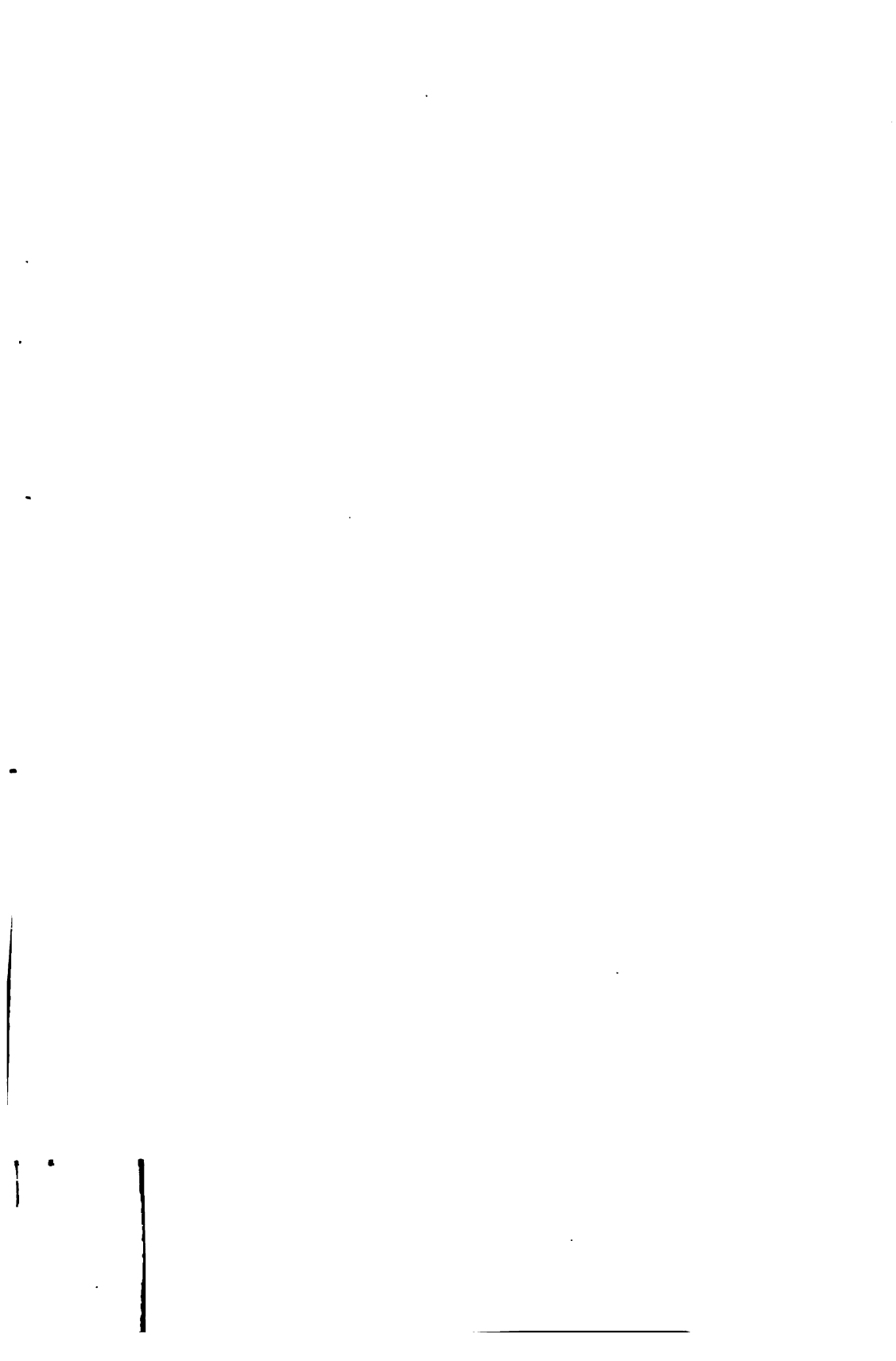
Appropriation and Bond Fund Accounts and Reserves

The appropriation and bond fund accounts as provided in the plan proposed are: budget allowances, bond funds authorized, bond funds available. The account "budget allowances" is to contain the total of the park budget which is available for the authorized expenditures of the current year. The "bond funds authorized" account is to contain the total of balances of bond funds authorized but unissued or unavailable. The "bond funds available" account is to contain the total of balances of funds transferred for the use of the department under authorizations, and consequently the balances available for meeting contract and open market order charges. The accounts of appropriation and bond fund reserves represent the totals of the balances of detailed accounts carried on subsidiary ledgers. The balance of the "reserves for appropriations" account on the general ledger is to be the total of all of the balances of detailed appropriation accounts carried on the appropriation ledger. The same is true of "reserves for bond funds authorized" and "reserves for bond funds available". These accounts are not in the nature of assets and liabilities, but are in the nature of authorities to draw and restrictions on appropriations and bond funds.

Operative Records

In connection with the accounting plan proposed, it is suggested that the department should have such accompaniment of statistical and operative records as would enable each responsible head of work to report the details of management necessary to a proper interpretation of the accounts in terms of cost as well as of administrative result.

**Nature of
Liabilities**



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Operative
Records
Proposed

Argument
or
complete
records

In some instances these statistical records would also be made a basis for accounting distribution, as in the case of the stable foreman's report. As a matter of cost keeping, it is desirable to have a classified administrative accounting for the stable as such, showing such elements of cost as salaries and wages, stable supplies, forage and bedding, repairs of stable, etc. The stable, however, is maintained for the purpose of providing horse and cart service to the several divisions of the work. In order to show the cost of these several divisions of work, therefore, it would be necessary to distribute the stable cost. The only scientific basis for such a distribution would be the daily horse census that would distribute the cost of the stable in proportion to the total number of days that horses are used in each branch of the park service. Otherwise, the distribution would of necessity be arbitrary and without any exact relation to cost.

Operative
Records
Proposed

The Administrative Advantages of a Complete System of Record

The administrative advantage of a complete and controlled system of record lies in the completeness and accuracy of information which is essential to the exercise of intelligent judgment in the direction and management of parks. In the past, the park commissioner has been required to rely on his personal inspection of the activities for which he is responsible, or on his personal contact with subordinates. In an organization so widely scattered and having a volume of business so great it is impossible for one at the head to know the significant general relations, to say nothing of the details, except through the instrumentality of accurate records and prompt current reports. By such means the significant data summarized and in detail would be brought constantly before his attention for review and he would be able better to direct not only the work of those under him, but also his own inquiries as to management, economy and efficiency of service. Such records also, when properly marshalled and summarized, give to responsible heads a perspective which it would be impossible to retain in the memory, even though the management were continuous and not subject to the incidents and accidents of political appointment and removal.

Argument
for
Complete
Records

Exhibit A 1

**STATEMENT OF PARKS, BOROUGHS OF MANHATTAN
AND RICHMOND, SHOWING THE ACREAGE, DATE
OF ACQUISITION AND ASSESSED VALUA-
TION, TOGETHER WITH VARIOUS
OTHER FACTS PERTAINING
TO INDIVIDUAL PARKS**

Parks Improved: Manhattan

Order of acquisition Name	Location, acreage, cost and value
1 Battery Park	Located between State and Whitehall Streets, Battery Place, Hudson and East Rivers and New York Bay. Filled in since 1723 from State Street to present water line by municipality. Contains: band-stand; comfort stations. Acreage: 21,199. Dates of acquisition: 1686, 1790, 1821. Assessed valuation 1907: \$15,025,000.00.
2 Bowling Green	Located at the southerly end of Broadway, Whitehall Street. Acquired by succession. Used on lease for playing bowls in 1732. In 1770 a statue of George III was erected there. In 1786 the property was laid out as a park. Acreage: .517. Date of acquisition: 1686. Assessed valuation 1907: \$1,750,000.00.
3 Bryant Park	Located between 5th and 6th Avenues, 40th and 42nd Streets. Acquired by succession under the charters of 1686 and 1730, excepting the corner of 6th Avenue and 42nd Street, which came into the possession of the city in 1847. Contains: band-stand; comfort station. Acreage: 4.775. Dates of acquisition: 1686 and May 11, 1847. Cost of acquisition: \$2,400.00. Assessed valuation 1907: \$6,000,000.00.
4 City Hall Park	Located between Broadway, Chambers Street, Mail Street and Park Row. This was part of the "Common Lands" used by the Dutch settlers for the grazing of cattle. Acquired by succession. Contains: comfort stations. Acreage: 8.239. Dates of acquisition: 1686 and Oct. 6, 1795. Assessed valuation 1907: \$28,300,000.00.

Order of acquisition Name	Location, acreage, cost and value
5 East 17th St. Park	Located between East River, 17th to 18th Streets, and Avenue C. Opened as a park in 1893. Transferred by Department of Docks and Ferries to Department of Parks about 1902. Contains: playground; gymnasium; comfort station. Acreage: 1.037. Date of acquisition: 1686. Assessed valuation 1907: \$85,000.00.
6 Jeannette Park	Located at Front and South Streets and Coenties Slip. Acreage: .728. Date of acquisition: 1686. Assessed valuation 1907: \$375,000.00.
7 Rutgers Park	Located at Rutgers Slip and South Street. Acreage: .478. Date of acquisition: 1686. Assessed valuation 1907: \$60,000.00.
8 Duane St. Park	Located at Duane and Hudson Streets. Acreage: .108. Date of acquisition: June 20, 1797. Assessed valuation 1907: \$100,000.00.
9 Beach St. Park	Located at Beach and Hudson Streets. Acreage: .038. Date of acquisition: 1810. Cost of acquisition: \$6,825.00. Assessed valuation 1907: \$50,000.00.
10 Canal St. Park	Located between Canal, West and Hoboken Streets. Part of old Clinton Market. Acreage: .318. Date of acquisition: 1827. Assessed valuation 1907: \$75,000.00.
11 Washington Sq. Park	Located at West 4th Street to Waverly Place, McDougal Street to University place; Old Potters Field. It was laid out as "Potters Field" in 1797. Three acres were added in 1827. Later it was known as the Parade Ground, and was made a park in 1871. Contains: band-stand; comfort station. Acreage: 8.115. Date of acquisition: 1827. Cost of acquisition: \$77,970.00. Assessed valuation 1907: \$3,000,000.00.
12 Cooper Park	Located at 7th Street between 3rd and 4th Avenues. Contains: comfort station. Acreage: .229. Date of acquisition: Dec. 23, 1828. Assessed valuation 1907: \$70,000.00.

Order of acquisition Name	Location, acreage, cost and value
13 Abingdon Square	Located at 8th Avenue, West 12th and Hudson Streets. Contains: band-stand. Acreage: .202. Date of acquisition: 1831. Assessed valuation 1907: \$75,000.00.
14 Jackson Square Triangle	Located between 8th and Greenwich Avenues and Horatio Street. Acreage: .227. Date of acquisition: 1831. Assessed valuation 1907: \$75,000.00.
15 Union Square	Located at 4th Avenue to Broadway, 14th to 17th Streets. Acquired by succession. A cemetery was located on the site of Union Square, and abandoned in 1815. Contains: comfort stations. Acreage: 3.483. Date of acquisition: 1833. Cost of acquisition: \$116,051.00. Assessed valuation 1907: \$4,004,000.00.
16 Tompkins Square Park	Located at Avenue A to Avenue B, 7th Street to 10th Street. Contains: playground; gymnasium; band-stand; comfort stations. Acreage: 10.508. Date of acquisition: 1834. Cost of acquisition: \$93,358.00. Assessed valuation 1907: \$3,000,000.00.
17 Stuyvesant Park	Located at Rutherford Place, 15th to 17th Streets, Livingston Place and 2nd Avenue. Contains: comfort station. Acreage: 4.229. Date of acquisition: 1836. Assessed valuation 1907: \$1,476,000.00
18 Christopher St. Park	Located at Sheridan Square, Christopher Street, West 4th Street and Grove Street. Acreage: .139. Date of acquisition: Jan. 28, 1836. Assessed valuation 1907: \$40,000.00.
19 Madison Square	Located at 5th Avenue, Madison Avenue, 23rd to 26th Streets. Acquired by succession. In 1794 this was "Potters Field" grave-yard, which in 1797 was transferred to Washington Square. The U. S. Government had an arsenal there from 1806 to 1839. Contains: band-stand; comfort stations. Acreage: 6.840. Dates of acquisition: 1837, 1847. Cost of acquisition: \$65,952.00. Assessed valuation 1907: \$8,000,000.00.

Order of acquisition Name	Location, acreage, cost and value
20 Mount Morris Park	Located at 120th to 124th Streets, Madison and Mt. Morris Avenues. Contains: band-stand; comfort stations. Acreage: 20.174. Date of acquisition: Sept. 4, 1839. Cost of acquisition: \$25,743.00. Assessed valuation 1907: \$4,500,000.00.
21 Manhattan Square	Located at 72nd to 81st Streets, Columbus Avenue and Central Park West. Purchased under chapter 15, laws of 1807. Acreage: 17,582. Date of acquisition: 1840. Cost of acquisition: \$54,657.00. Assessed valuation 1907: \$10,200,000.00.
22 Central Park	Located at 59th to 110th Streets and 5th to 8th Avenues. Contains: band-stand; comfort stations; play- ground; gymnasium; menagerie; etc. Acreage: 843.019. Dates of acquisition: 1856; 1863. Cost of acquisition: \$5,406,178.89. Assessed valuation 1907: \$215,000,000.00.
23 Broadway Parks	Located in the center of Broadway, from 60th to 122nd Streets. Date of acquisition: 1855.
24 Empire Park, North, Triangle	Located at Broadway, Columbus Avenue, 66th Street and Lincoln Square. Acreage: .069. Date of acquisition: June 15, 1868. Assessed valuation 1907: \$110,000.00.
25 Empire Park, South, Triangle	Located at Broadway, Columbus Avenue and 63rd Street. Acreage: .344. Date of acquisition: June 15, 1868. Assessed valuation 1907: \$325,000.00.
26 Schuyler Square	Located at Broadway, 106th Street and West End Avenue. Acreage: .072. Date of acquisition: July 15, 1868. Cost of acquisition: \$32,500.00. Assessed valuation 1907: \$30,000.00.
27 Sherman Square, North and South Triangles	Located at Broadway, 72nd Street and Am- sterdam Avenue. Acreage: .095. Date of acquisition: June 15, 1868. Assessed valuation 1907: \$300,000.00.
28 Morningside Park	Located at 110th to 123rd Streets, Morning- side Avenue West, Manhattan and Colum- bus Avenues.

Order of acquisition Name	Location, acreage, cost and value
	Contains: band-stand; comfort stations. Acreage: 31.238. Date of acquisition: 1871. Cost of acquisition: \$721,388.40. Assessed valuation 1907: \$4,000,000.00.
29 Triangle	Located at Manhattan Avenue and 114th Street. Acreage: .018. Date of acquisition: July 11, 1871. Assessed valuation 1907: \$20,000.00.
30 Greeley Square Triangle	Located at 32nd Street, 6th Avenue and Broadway. Contains: comfort stations. Acreage: .144. Date of acquisition: July 5, 1872. Assessed valuation 1907: \$400,000.00.
31 Herald Square Triangle	Located at 34th and 35th Streets and 6th Avenue. Acreage: .042. Date of acquisition: July 5, 1872. Assessed valuation: \$175,000.00.
32 East River Park	Located at Avenue B, 84th to 89th Streets and East River. Contains: playground; gymnasium; band-stand; comfort stations. Acreage: 12.546. Date of acquisition: May 29, 1891. Cost of acquisition: \$522,118.88. Assessed valuation 1907: \$1,660,000.00.
33 Hudson Park	Located at Hudson, Leroy and Clarkson Streets. Old St. John's Cemetery. Contains: playground; gymnasium; band-stand; comfort stations. Acreage: 1.700. Date of acquisition: 1891. Cost of acquisition: \$533,765.00. Assessed valuation: \$600,000.00.
34 Mulberry Bend Park	Located at Baxter, Mulberry, Bayard and Park Streets. Contains: band-stand; comfort stations. Acreage: 2.750. Date of acquisition: 1891. Cost of acquisition: \$1,706,779. Assessed valuation 1907: \$1,125,000.00.
35 Riverside Park	Located at 72nd to 129th Streets and North River. Contains: comfort stations. Acreage: 140.037. Date of acquisition: Dec. 30, 1891. Cost of acquisition: \$8,920,459.72. Assessed valuation 1907: \$9,000,000.00.

Order of acquisition Name	Location, acreage, cost and value
36 Harlem Land Park	Located at Macomb's Dam Road, 153rd Street and 7th Avenue. Acreage: 1.270. Date of acquisition: 1892. Cost of acquisition: \$180,000.00. Assessed valuation 1907: \$130,000.00.
37 Corlears Hook Park	Located at Cherry, South, Jackson and Corlears Streets. Contains: playground; gymnasium; band-stand; comfort stations. Acreage: 8.300. Date of acquisition: July 17, 1893. Cost of acquisition: \$1,370,421.00. Assessed valuation 1907: \$600,000.00.
38 Thomas Jefferson Park	Located at 111th Street, 1st Avenue, 114th Street and Harlem River. Contains: playground; gymnasium; bath; comfort stations; band-stand. Acreage: 15.529. Date of acquisition: 1894. Cost of acquisition: \$2,886,354.71. Assessed valuation 1907: \$1,189,000.00.
39 Kilpatrick Square Triangle	Located at 7th Avenue, 117th Street and St. Nicholas Avenue. Acreage: .074. Date of acquisition: June 18, 1896. Assessed valuation 1907: \$35,000.00.
40 Wm. H. Seward Park	Located at Essex Street, East Broadway, Canal, Hester and Jefferson Streets. Contains: playground; gymnasium; bath; comfort stations; band-stand. Acreage: 3.315. Date of acquisition: June 23, 1897. Cost of acquisition: \$1,859,979.74. Assessed valuation 1907: \$1,500,000.00.
41 Hamilton Fish Park	Located at Houston, Stanton, Pitt and Sheriff Streets. Contains: playground; gymnasium; bath; comfort stations; band-stand. Acreage: 3.673. Date of acquisition: June 22, 1897. Cost of acquisition: \$1,771,061.94. Assessed valuation 1907: \$1,050,000.00.
42 De Witt Clinton Park	Located between 11th and 12th Avenues, 52nd and 54th Street. Contains: playground; gymnasium; children's school farm; bath; comfort stations; band-stand. Acreage: 7.377. Date of acquisition: May 13, 1901. Cost of acquisition: \$1,289,736.28. Assessed valuation 1907: \$1,150,000.00.

Order of acquisition Name	Location, acreage, cost and value
43 Paradise Park	Located at Worth and Park Streets and Mission Place. Acreage: .114. Date of acquisition: March 4, 1902. Cost of acquisition: \$184,724.67. Assessed valuation 1907: \$90,000.00.
44 Roger Morris Park (Jumel Mansion)	Located at Jumel Terrace, Edgecombe Road, 160th to 162nd Streets. Acreage: 1.546. Date of acquisition: Oct. 20, 1903. Cost of acquisition: \$235,000.00. Assessed valuation 1907: \$125,000.00.
45 St. Gabriel's Park	Located at 35th, 36th Streets, 1st to 2nd Avenues. Contains: playground; gymnasium; comfort station. Acreage: 2.947. Date of acquisition: July 16, 1903. Cost of acquisition: \$1,034,711.00. Assessed valuation 1907: \$550,000.00.
46 Hancock Square	Located at St. Nicholas Avenue and 123rd Street. Acreage: .072. Assessed valuation 1907: \$35,000.00.
47 Park Avenue Parks	Located at 34th to 40th Streets and 56th to 96th Streets. Total acreage: 8.118.
48 Ryan Park	Located between 1st and 2nd Avenues and 42nd Street. Acreage: .180.
49 Triangle	Located at St. Nicholas Avenue, 149th Street and St. Nicholas Place. Acreage: .024. Assessed valuation 1907: \$13,000.00.
50 Grand St. Park, Triangle	Located at Grand and Scannel Streets, East Broadway. Acreage: .630. Assessed valuation 1907: \$75,000.00.

Parks Improved: Richmond

- | | |
|---|---|
| 1 Port Richmond,
S. I. | Located at Broadway, Bennett Street, Her-
berton Avenue, and Vreeland Street.
Contains: band-stand.
Acreage: 1.280.
Assessed valuation 1907: \$23,000.00. |
| 2 Washington Square
Stapleton, S. I. | Located at Bay, Water and Canal Streets.
Contains: band-stand.
Acreage: 1.460.
Assessed valuation 1907: \$88,000.00. |

Parks Unimproved: Manhattan

Order of acquisition Name	Location, acreage, cost and value
1 Colonial Park	<p>Located between 145th to 155th Streets from Bradhurst to Edgecombe Avenues, in the 12th Ward (chapter 56, laws of 1894). Acreage: 12.790. Date of acquisition: May 5, 1889. Cost of acquisition: \$1,569,121.52. Assessed valuation 1907: \$925,000.00. Funds authorized for improvements Jan. 15, 1908: \$111,297.88.</p>
2 Addition to Riverside Park	<p>Located at 122nd Street to Claremont Place between Riverside Avenue and Claremont Avenue (chapter 496, laws of 1885). Acreage: 2.064. Date of acquisition: Dec. 30, 1891. Cost of acquisition: \$197,434.29. Assessed valuation 1907: \$525,000.00.</p>
3 Fort Washington Park	<p>Located between the Boulevard Lafayette and the Hudson River, 171st Street to 183rd Street. Acreage: 40.810. Date of acquisition: Sept. 16, 1896. Cost of acquisition: \$847,993.30. Assessed valuation 1907: \$680,000.00. Funds authorized for improvements Jan. 15, 1908: \$1,110.63.</p>
4 High Bridge Park and Extension	<p>Located at 155th Street, Old Aqueduct, 10th Avenue and 182nd Street, west of Speedway. Acreage: 64.543. Dates of acquisition: Jan. 18, 1896 and June 19, 1906. Cost of acquisition: \$338,274.00. Assessed valuation: \$1,885,000.</p>
5 Riverside Park Extension	<p>Located between Hudson River Railroad and the bulkhead line of the Hudson River from 72nd to 129th Streets including tenements, hereditaments, upland and land under water (chapter 152, laws of 1894, amended by chapter 727, laws of 1896). Acreage: 48.215. Dates of acquisitions: Dec. 21, 1896; May 3, 1899; Feb. 26, 1901; March 20, 1902. Cost of acquisition: \$2,162,606.69. Assessed valuation 1907: \$4,250,000.00.</p>
6 St. Nicholas Park	<p>Located at 130th to 141st Streets between St. Nicholas and 10th Avenues (chapter 36, laws of 1894). Acreage: 26.604. Dates of acquisition: Jan. 15, 1900; Aug. 8, 1900; Dec. 20, 1901; Oct. 8 and 13, 1902; Feb. 6, 1903. Cost of acquisition: \$3,655,375.66. Assessed valuation 1907: \$914,820.00. Funds authorized for improvements Jan. 15, 1908: \$104,511.75.</p>

Order of acquisition Name	Location, acreage, cost and value
7 Extension to High Bridge Park	Located between 155th Street and the center line of West 159th Street and east of the Speedway in the 12th Ward. Acreage: 2.511. Date of acquisition: Dec. 26, 1901. Cost of acquisition: \$241,867.77. Assessed valuation 1907: \$448,520.00.
8 Fort George Park	Located west of Speedway, between Washing- ton Bridge and Dyckman Street (pursuant to chapter 876, laws of 1895). Acreage: 22.817. Date of acquisition: Dec. 26, 1901. Cost of acquisition: \$783,237.74. Assessed valuation 1907: \$385,000.00.
9 Small Public Park Addition to Mul- berry Bend Park	Located corner of Worth and Baxter Streets in the 6th Ward. Acreage: .187. Date of acquisition: April 1, 1902. Cost of acquisition: \$176,037.00. Assessed valuation 1907: \$130,000.00.
10 John Jay Park	Located between 76th and 78th Streets on the East River in the 19th Ward (chapter 320, laws of 1887). Acreage: 3.004. Date of acquisition: July 11, 1902. Cost of acquisition: \$338,544.00. Assessed valuation 1907: \$240,000.00. Funds authorized for improvements Jan. 15, 1908: \$72,202.05.
11 Playground	Located at 180—184 Cherry Street near Market Street. Acreage: .392. Dates of acquisition: Feb. 18, 1904; April 26, 1906. Cost of acquisition: \$235,000.00. Assessed valuation 1907: \$76,000.00.
12 Extension to High Bridge Park	Located between Edgecombe Road and the old Croton Aqueduct from 159th to 172nd Streets. Acreage: 8.912. Date of acquisition: April 3, 1905. Assessed valuation 1907: \$335,000.00.
13 Chelsea Park	Located at 27th to 28th Streets between 9th and 10th Avenues. Acreage: 3.117. Date of acquisition: Oct. 10, 1906. Cost of acquisition: \$1,339,428.68. Assessed valuation 1907: \$972,500.00. Funds authorized for improvements Jan. 15, 1908: \$28,161.47.

Order of acquisition Name	Location, acreage, cost and value
14 Triangle	Located at 138th Street, Broadway and Hamilton Place. Acreage: .340. Date of acquisition: Jan. 10, 1906. Cost of acquisition: \$206,641.23. Assessed valuation 1907: \$150,000.00.
15 ———	Located between 151st and 152nd Streets east of Amsterdam Avenue. Acreage: .574. Date of acquisition: Oct. 27, 1906. Cost of acquisition: \$50,918.54. Assessed valuation 1907: \$148,000.00.
16 Playground	Located at 59th to 60th Streets between Amsterdam and West End Avenues. Acreage: .519. Date of acquisition: April 25, 1906. Cost of acquisition: \$84,100.00. Assessed valuation 1907: \$54,000.00.
17 Playground	Located at 101st Street between 2nd and 3rd Avenue, south side. Acreage: .846. Date of acquisition: Dec. 16, 1906. Cost of acquisition: \$227,560.12.
18 Triangle	Located at St. Nicholas Avenue, 137th Street and Bradhurst Avenue. Acreage: .038. Assessed valuation 1907: \$73,000.00.
19 Extension to Corlears Hook Park	Located southerly to the pier head line, South Street bulkhead, East River, Corlears Street and Jackson Street. Acreage: 2,343. Assessed valuation 1907: \$31,000.00.
20 ———	Located between Amsterdam Avenue, Hamilton Place and 143rd Street. Acreage: Assessed valuation 1907: \$200.00.

Parks Unimproved: Richmond

1 Silver Lake Park	Located at Richmond Turnpike and Silver Lake, Brighton Heights. Acreage: 57.530. Date of acquisition: June 25, 1901. Cost of acquisition: \$116,158.64. Assessed valuation 1907: \$50,000.00.
2 ——— Park	Located at Westerleigh, S. I. Acreage: 2.920. Date of acquisition: April 11, 1907. Assessed valuation 1907: \$10,000.00.

**PARKWAYS, STREETS AND BOULEVARDS UNDER THE
JURISDICTION OF THE DEPARTMENT OF PARKS,
BOROUGH OF MANHATTAN AND RICHMOND.**

- 1 Cathedral Parkway, 110th Street, 7th Avenue to Riverside Avenue
Length in feet: 4,061.
- 2 86th Street, west of Central Park
Length in feet: 3,435.
- 3 5th Avenue, 59th to 110th Streets
Length in feet: 13,661.
- 4 Harlem River Driveway
Length in feet: 11,562.
- 5 96th Street, west of West End Avenue
Length in feet: 802.
- 6 72nd Street, west of Central Park
Length in feet: 3,025.
- 7 West End Avenue, north of 70th Street
Length in feet: 9,860.
- 8 122nd Street to Amsterdam Avenue, west of 10th Avenue
Length in feet: 1,450.
- 9 Morningside Avenue West
Length in feet: 3,538.
- 10 110th Street, 5th to 7th Avenues
Length in feet: 2,045.
- 11 123rd Street west of Morningside Park
Length in feet: 819.
- 12 Riverside Avenue
Length in feet: 17,000.
- 13 Mall Street
Length in feet: 335.
- 14 59th Street, north of car tracks, 5th to 8th Avenues
Length in feet: 2,430.
- 15 Grand Circle, 59th Street and 8th Avenue .
Acquired June 15, 1868.
- 16 Plaza, 59th Street and 5th Avenue
Assessed valuation: \$1,500,000.00.
Purchased with Central Park lands
- 17 Plaza, 110th Street and 5th Avenue.
- 18 Plaza, Manhattan Avenue and Morningside Park West
Assessed valuation: \$20,000.00.
- 19 Plaza, 110th Street and 8th Avenue.

Exhibit A-II

Organization	Powers and Duties
I. GENERAL ADMINISTRATION	
1 PARK BOARD; SEC. 607	
Commissioners (3) one designated as president	<p>Organic May employ landscape architect Sec. 611 Shall appoint secretary and subordinate officers Sec. 614</p> <p>Legislative Shall have power to establish general rules and regulations for the department and for the protection of the public Sec. 610 When filed with city clerk, such rules shall become general ordinances of the city Sec. 610 Shall prescribe rules for protection and preservation of animals and specimens Sec. 609</p> <p>Administrative Shall determine which animals and duplicate specimens shall be sold or otherwise disposed of Sec. 609 Subject to approval of mayor and board of estimate and apportionment, may transfer zoological collection of Central Park to New York Zoological Society Sec. 609 Shall let all contracts made, by public letting Sec. 612 Shall advertise for proposals on contracts to be let Sec. 618 Shall let to lowest bidder Sec. 618 May revise estimate of commissioners for board of estimate and apportionment Sec. 617</p> <p>Records and Reports Shall report gifts, devises and bequests and condition of same Sec. 609 Shall file all rules and regulations with the city clerk Sec. 610 Shall submit estimate to board of estimate and apportionment Sec. 617</p>
2 Secretaries	<p>General work of board Draws up all contracts for the department in Manhattan and Richmond Receives all fees and pays same monthly to city chamberlain Keeps suitable records for such fees Receives all deposits for street openings</p>
Secretary Assistant secretary	<p>Passes on all plans for park development and construction Passes on requisitions for trees, moulds, etc.</p>
3 Landscape architect	

Organisation	Powers and Duties
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II. MANHATTAN AND RICHMOND

1 ADMINISTRATION

a Office of Commissioner (Commissioner)

Organic

May appoint superintendents, engineers, subordinates, clerks and assistants necessary Sec. 614
May employ mechanics, agents and laborers needed Sec. 614

Legislative

May prescribe for and enforce rules and ordinances for control of boats frequenting water basin at south end of the Battery Sec. 619

Administrative

Shall have direction and control of all real and personal property acquired for park purposes Sec. 609
Shall preserve, protect and arrange for public use and enjoyment all animals and exhibits Sec. 609
Shall maintain the beauty and utility of parks, squares and public places Sec. 612
May determine the line and curve and construction of all streets and avenues lying within jurisdiction Sec. 612
May plant trees, construct seats, drinking fountains, works of art, and determine where lamps may be placed Sec. 612
Shall provide the necessary instruments, furniture and equipment for buildings and institutions Sec. 613
Shall erect additional buildings as required Sec. 613
Shall apply appropriations to purposes specified Sec. 613
Shall have control over police assigned to parks Sec. 614
May permit erection of fire buildings in parks Sec. 615
May purchase emergency supplies not exceeding \$1,000 per month and perishable articles in open market Sec. 618
Shall maintain meteorological and astronomical observatory, museum of natural history, metropolitan museum of art, the aquarium and other buildings of parks of Manhattan Sec. 613
Shall have control over water front at Battery Place Sec. 619
May erect buildings, docks, piers, etc., at Battery Place Sec. 619
Shall sell surplus of animals and duplicate specimens as the park board deems proper Sec. 609
May grant permit for military drill and parade Sec. 621
Shall complete plans and work on Harlem River Sec. 620
May continue contract with metropolitan art museum (Sec. 621), American museum of natural history (Sec. 622), and enter into con-

Organisation	Powers and Duties
Stenographers Private secretary Clerks Telephone operator	tracts with Astor, Lenox and Tilden foundations Records and Reports Shall keep accurate and detailed accounts Sec. 617 Shall prepare estimate for board of estimate and apportionment Sec. 617
b Office of Chief Engineer 1) Chief Engineer and Office Staff Chief engineer: responsible to commissioner Topographical draughtsman Stenographer and typewriter 2) Field Staff Principal assistant engineer Assistant engineer Transmitters Rodmen Mechanical engineer Axmen Inspectors of masonry Inspectors of pipe laying Park laborer Levellers	In charge of all engineering work In charge of laying out of sewers and drains Tabulation of all bids received at meetings of commission for all boroughs In charge of all surveys, maps and plans In charge of testing cement used on all work in the department In charge of all bridges and viaducts in department Inspection of supplies
c Architect	Approves applications for projections and draws the plans for and supervises the construction of the smaller and less important buildings constructed by the department
d Meteorologist Meteorologist	Taking of meteorological and astronomical observations
e Bookkeeping Division Chief bookkeeper in charge: responsible to commissioner Clerk	In charge of general books of account of the park department transactions for Manhattan and Richmond
f Purchasing Office Purchasing agent: responsible to commissioner	Draws and records open market orders for Manhattan and Richmond, with the exception of those drawn for maintenance supplies at museums of art and natural history and the aquarium

Organisation	Powers and Duties
<p data-bbox="300 452 591 503">g Office of Superintendent of Supplies and Repairs</p> <p data-bbox="333 534 591 568">1) Superintendent and Office Staff</p> <p data-bbox="386 585 591 671">Superintendent of supplies and repairs: responsible to commissioner Clerks</p> <p data-bbox="386 1158 487 1175">Attendant</p> <p data-bbox="333 1192 476 1209">2) Storehouse</p> <p data-bbox="386 1226 504 1243">Storekeeper</p> <p data-bbox="386 1260 520 1277">Park laborer</p>	<p data-bbox="619 295 1002 449">Purchases supplies on these orders Handles bills for carfare and incidental expenses of employees Issues orders for clothing equipment to the employees on receipt of money from them This equipment is held on memorandum, and money is turned over to dealer</p> <p data-bbox="619 585 1002 1149">Keeps records of all officials and employees: appointments, promotions, resignations, dismissals, deaths, details and absences Prepares and certifies all payrolls for Manhattan and Richmond, also payrolls of park board Certifies all requisitions for the purchase of supplies and services with the exception of those from the museums of art and natural history and the aquarium Certifies all bills for supplies and services secured on purchasing orders, with the exception of those for the museums of art and natural history and the aquarium Prepares and certifies all contract payments except those for construction Prepares specifications for all supplies obtained by contract Receives, inspects and distributes all supplies furnished to the department Has charge of department property and makes semi-annual inventory of same Supervises the sale of all condemned property and of the animals in Central Park menagerie Keeps the books and records necessary to the foregoing duties Is under bond of \$10,000</p> <p data-bbox="619 1226 1002 1286">Handles general supplies, tools, hardware and gymnasium apparatus Assistant to storekeeper</p>
<p data-bbox="249 1323 588 1409">3 PARKS, PARKWAYS AND PROPERTIES WITHIN THE PARKS: MAINTENANCE AND OPERATION</p> <p data-bbox="300 1439 588 1474">a Office of Superintendent of Parks</p>	

Organization	Powers and Duties
<p>1) Superintendent and Office Staff</p> <p>Superintendent of parks: responsible to commissioner Stenographer Acting clerk Laborers Laborer Park laborer</p> <p>2) Field Staff</p> <p>Foremen Park laborers Responsible to superintendent of parks</p> <p>3) Care of Arsenal Building</p> <p>Foreman in charge: responsible to superintendent of parks Park laborers Laborer</p>	<p>In general charge of all park maintenance and minor construction</p> <p>In charge of details of office of superintendent of parks Detailed to distribute and collect time books Acting as messenger Detailed as assistant clerk</p> <p>In charge of large repairs to drives Miscellaneous outdoor work</p> <p>Cleaning and caretaking</p>
<p>b Repairs to Parks, Parkways and Properties Within Parks</p> <p>1) Store Yard (97th Street)</p> <p>Foreman in charge: responsible to superintendent of parks Park laborers Laborers</p> <p>2) Carpenter Shop</p> <p>Foreman carpenter in charge: responsible to superintendent of parks Rustic workmen Rustic carpenters Carpenters Wheelwrights Park laborers Laborers Drivers</p> <p>Junior clerk</p>	<p>Burning brush and rubbish Receiving and turning over manure and preparing same for fertilizing purposes Receiving, caring for and delivering rolling stock and other materials stored at yards</p> <p>Making rustic fences, settees and arbors Attending to all carpentering work on playgrounds, gymnasiums, menagerie and bridges Making all park settees; also all repairs to buildings through the Central and city parks Making and repairing all rolling stock Receiving all lumber, iron and steel and such other materials for construction and repairs Keeping detailed accounts of all supplies and materials received and their disposition</p>

Organization	Powers and Duties
<p>3) Metal Workers and Engineers</p> <p>a) Metal workers</p> <p>Foreman rigger in charge; responsible to superintendent of parks</p> <p>Steamfitter</p> <p>Housesmiths</p> <p>Machinist</p> <p>Blacksmiths</p> <p>Blacksmiths' helpers</p> <p>Pipefitter</p> <p>Machinist's helper</p> <p>b) Heat and power</p> <p>Steam engineers: responsible to foreman rigger</p> <p>Stokers</p> <p>4) Plumbers</p> <p>Foreman plumber in charge; responsible to superintendent of parks</p> <p>Plumbers</p> <p>Tinsmiths</p> <p>Plumbers' helper</p> <p>Plumbers' apprentices</p> <p>Driver</p> <p>Park laborers</p> <p>Laborers</p> <p>5) Paint Shops</p> <p>Foreman painter in charge; responsible to superintendent of parks</p> <p>Sign writer and letterer</p> <p>Grainer</p> <p>Painter stripper</p> <p>Carriage painter</p> <p>Painter letterer</p> <p>Painters</p> <p>Drivers</p> <p>Park laborer</p> <p>Laborer</p> <p>6) Bricklayers and Masons (79th Street yard)</p> <p>Foreman mason in charge; responsible to superintendent of parks</p> <p>Bricklayers</p> <p>Masons</p> <p>Stonecutter</p> <p>Paver</p> <p>Laborers</p>	<p>Repairing and attending to all steam plants, baths, pipe railing, rolling stock and tools</p> <p>Shoeing department horses</p> <p>Operation of steam plant at 86th Street shops, various baths and arsenal</p> <p>All repairs to plumbing on department property</p> <p>Painting and lettering all signs and rolling stock</p> <p>Painting settees</p> <p>General painting and cleaning of all buildings through the entire department. Reglazing in all buildings. Painting of bridges</p> <p>Repairing of cement walks and stone curbs in all parks. Repairing roadway in transverse roads</p> <p>Constructing and repairing of basins in Central and city parks, and all mason work</p>

Organization	Powers and Duties
<p>7) Riggers</p> <p>Foreman rigger in charge of metal workers: responsible to superintendent of parks</p> <p>Rigger Driver Park laborer Laborers</p> <p>c Maintenance of Parks, Parkways, Boulevards and Drives</p> <p>1) General Care of Parks — Boroughs of Manhattan and Richmond</p> <p>a) First Division (Parks south of 59th Street and in Richmond)</p> <p>(1) Supervision Assistant superintendent; responsible to superintendent of parks General foreman</p> <p>(2) General force</p> <p>(a) Battery Park Bowling Green Jeannette Park Foreman in charge: responsible to assistant superintendent of parks Laborers Horse and cart</p> <p>(b) City Hall Park Beach St. Park Duane St. Park Paradise Park Foreman in charge Park laborers Laborer</p> <p>(c) Mulberry Bend Park Foreman in charge Park laborers</p> <p>(d) William H. Seward Park Rutgers Park Foreman in charge Park laborers Laborers Horse and cart</p>	<p>Erecting and repairing all wire fences in parks Repairing lawn tennis racquets Attending to all rigging work required in gymnasium and playground apparatus; in removing trees and raising flag poles and weather vanes</p> <p>Assistant to the assistant superintendent</p> <p>Cleaning and removing snow and ice from walks, cleaning out walk basins and removing rubbish from lawns and walks Mowing lawns, trimming borders; carting dirt and refuse to city dump Care of crowds at band concerts Laying sod and spreading manure</p> <p>Same as Battery Park</p> <p>Same as Battery Park</p> <p>Same as Battery Park</p>

Organization	Powers and Duties
(e) Hamilton Fish Park Grand Street Park Corlears Hook Park Foreman in charge Park laborers Laborers Horse and cart	Same as Battery Park
(f) Union Square Park Stuyvesant Square Park Cooper Square Park East 17th Street Park Foreman in charge Park laborers Laborers Horse and cart	Same as Battery Park
(g) Tompkins Square Park Foreman in charge Park laborers Laborer	Same as Battery Park
(h) Washington Square Park Jackson Square Park Abingdon Square Park Christopher Street Park Hudson Park Canal Street Park Foreman in charge Park laborers Laborers Horse and cart	Same as Battery Park
(i) Bryant Park Herald Square Park Greely Square Park Foreman in charge Park laborers Horse and cart	Same as Battery Park
(j) Madison Square Park Foreman in charge Park laborers Laborer	Same as Battery Park
(k) St. Gabriel's Park Ryan Park Park Avenue Plots 34th to 40th Streets Foreman in charge Park laborers Laborers	Same as Battery Park

Organization	Powers and Duties
<p>(1) De Witt Clinton Park Foreman in charge Park laborers Laborers Horse and cart</p> <p>(m) Silver Lake } Staten Port Richmond } Island Stapleton } Arboriculturist in charge Pruners and climbers Laborers Cartmen Gardeners</p>	<p>Same as Battery Park</p> <p>1 Cleaning and removing snow and ice from walks, cleaning out walk basins and removing rubbish from lawn and walks</p> <p>2 Care of crowds at band concerts and watching and protecting park property</p> <p>3 Pruning trees, planting and caring for all flower beds in city parks south of 59th Street; pruning trees in Staten Island parks; and reporting as to condition of city trees on complaints from citizens</p> <p>4 Mowing lawns, trimming borders at Staten Island, laying sod and spreading manure</p>
<p>b) Second division (Parks north of 59th Street and south of Harlem River Driveway)</p> <p>(1) Supervision (Superintendent of parks) General foreman: responsible to superintendent of parks</p> <p>(2) General force</p> <p>(a) First section (Central Park) 59th-65th St.: 5th-8th aves Plaza at 5th Ave.—59th St. Plaza at 8th Ave.—59th St. Circle at 8th Ave.—59th St. Empire Park north Empire Park south Foreman in charge: responsible to superintendent of parks Park laborers Laborers Drivers</p>	<p>In immediate charge</p> <p>Cleaning drives, circles and walks; picking papers; spreading manure, mould, etc.; laying sod and grading</p> <p>Watching at 59th Street pond; cleaning out pond, scraping and removing snow and ice from pond, walks, circles and plaza, bridges and approaches thereto. Hauling gravel, spreading same on bridle paths and drives. Scraping bridle paths and rolling drives. Removing rubbish. Attending at ball and croquet grounds. Mowing grass and watching park property</p>

Organisation	Powers and Duties
<p>(b) Second section (Central Park) (65th to 72nd St.— 5th-8th Ave.) Foreman in charge Park laborers Laborers Drivers</p>	<p>Cleaning and removing snow from Mall and all walks. Cleaning basins, drives, walks and removing rubbish. Cleaning bridle paths. Repair of roads. Cleaning East Green. Care of crowd at band concerts. Mowing grass, etc.</p>
<p>(c) Third section (Central Park) (72nd-79th St. — 5th-8th Ave.) Foreman in charge Park laborers Laborers Drivers</p>	<p>Care of lake and other duties similar to those at second section</p>
<p>(d) Fourth section (Central Park) (79th-86th St. — 5th-8th Ave. and all park plots north of 59th Street) Foreman in charge Park laborers Laborers Drivers Stablemen</p>	<p>Same as third section</p>
<p>(e) Fifth section (Central Park) (86th-96th St. — 5th-8th Ave.) Laborer in charge Drivers Park laborers Laborers</p>	<p>Same as third section</p>
<p>(f) Sixth section (Central Park) (96th-102d St. — 5th-8th Ave.) Foreman in charge Drivers Rockman Park laborers Laborers</p>	<p>Same as third section, and mowing North Meadow and lawn; caring for lawn tennis grounds and house</p>
<p>(g) Seventh section (Central Park) (102nd-110th St.) Cathedral Parkway, 110th St. Plaza 110th St. & 8th Ave. Plaza 110th St. & 5th Ave. Foreman in charge Park laborers Laborers Drivers</p>	<p>Same as third section, and care of Harlem Meer</p>

Organization	Powers and Duties
<p>(h) First section (Riverside Park- way) (72nd - 86th St.; Amsterdam Ave.; West End Ave.; 70th-86th Sta.) Foreman in charge Drivers Park laborers Laborers</p>	<p>Same as Battery Park and care of bridge and bicycle paths and clean- ing gutters</p>
<p>(i) Second section (Riverside Park- way) (86th-96th Sts.) Foreman in charge Park laborers Laborers Horse and cart Driver</p>	<p>Same as first section</p>
<p>(j) Third section (Riv- erside Parkway) (96th - 125th Sts.: Triangles 106th, 110th, 127th St. and Broadway) Foreman in charge Horse and cart Drivers Park laborers Laborers</p>	<p>Same as first section</p>
<p>(k) Morningside Park Cathedral Parkway West 123rd St. and Kilpatrick Park Hancock Park Foreman in charge Horse and cart Driver Park laborers Laborers</p>	<p>Same as Battery Park</p>
<p>(l) Fort Washington Park Harlem Lane Park Jumel Mansion Washington Bridge Park Laborer in charge Horse and cart Park laborers Laborers</p>	<p>Same as Battery Park</p>
<p>(m) St. Nicholas Park Colonial Park Foreman in charge Park laborers Laborer</p>	<p>Same as Battery Park</p>

Organisation	Powers and Duties
(n) Manhattan Square, 77th St. and Central Park West to Columbus Ave. Foreman in charge Park laborer Laborer	Cleaning walks, gutters and basins; gathering and removing rubbish; mowing lawns, etc.
(o) East River Park John Jay Park Foreman in charge Park laborers Laborers	Same as Battery Park
(p) Mt. Morris Park Foreman in charge Park laborers Laborers Horse and cart	Same as Battery Park
(q) Thomas Jefferson Park Foreman in charge Park laborers Laborer Horse and cart	Same as Battery Park
c) Third division Harlem River Driveway and small park at 155th St. and Harlem River Drive- way Assistant super- intendent of parks in charge: respon- sible to super- intendent of parks General foreman Drivers Park laborers Laborers	General care and repair of the drive- way
d) Stables (86th St.) General foreman in charge: re- sponsible to su- perintendent of parks Foreman Harness makers Drivers Stablemen Hostlers Park laborers	Selecting horses to be purchased Cleaning and attending to all horses, harness, light carriages, etc. Repairing all park harnesses, leather work used in gymnasiums and playgrounds
2) Care of Trees, Shrubs and Plants in City Parks and Streets	

Organisation	Powers and Duties
<p>a) General tree spraying gang</p> <p>Entomologist in charge: responsible to superintendent of parks Driver Pruners and climbers Park laborer Laborers</p> <p>(b) Trimming and pruning.</p> <p>(1) Trees south of 59th St. Work done by men assigned to Staten Island</p> <p>(2) Trees north of 59th St. to 125th St. west of 5th Ave. Arboriculturist in charge: responsible to head arboriculturist Pruners and climbers</p> <p>(3) Trees north of 125th St. to end of Manhattan, west of 5th Ave. Arboriculturist in charge: responsible to head arboriculturist Gardener Assistant foreman Pruners and climbers</p> <p>(4) Trees, shrubs, plants, &c., in Central Park Head arboriculturist in charge: responsible to superintendent of parks Gardeners Horse and cart Pruners and climbers Driver Park laborers</p>	<p>Spraying with lotion all trees throughout the city. Removing larvæ therefrom</p> <p>Attending to all complaints in reference to decayed or dead trees; trimming and pruning trees, shrubs, etc.</p> <p>Same as above</p> <p>Assisting purchasing agent in selection of trees to be purchased. Cutting and pruning trees; hauling brush to city dump At the nursery receiving and inspecting and heeling in and caring for trees, shrubs, etc. Receiving and laying of sod, etc.</p>

Organization	Powers and Duties
<p>(5) Trees, shrubs and plants in Riverside, Morningside and Mt. Morris Parks Gardener in charge: responsible to head arboriculturist Gardeners Park laborer Laborers</p> <p>3) Care of Flower Beds in Parks</p> <p>a) Flower beds, shrubs and plants in city south of 59th St. Gardener in charge: responsible to assistant superintendent of parks, first division Gardeners Park laborers</p> <p>b) Flower beds, etc., in Central Park Foreman gardener in charge: responsible to superintendent of parks Gardeners</p> <p>c) Greenhouses: Central Park Foreman gardener in charge: responsible to superintendent of parks Gardeners Propagator (gardener) Palm grower (gardener) Florist (gardener) Driver Park laborers Laborers</p> <p>d Operation of Gymnasiums and Playgrounds Within Parks</p> <p>1) Inspection and Supervision Statistician: responsible to superintendent of parks</p>	<p>Planting and transplanting trees, shrubs, etc. Receiving and spreading of manure and mould and laying of sod</p> <p>Attending to planting and transplanting shrubs and plants and laying out and caring for all flower beds in city parks south of 59th Street</p> <p>Attending to planting and setting out flower beds in Central Park</p> <p>Maintaining a daily exhibition at conservatory, propagating of plants, flowers, shrubs, etc., for planting in Central and city parks and distributing them</p> <p>Hauling manure to greenhouse; mowing lawns. Watching and caring for park property</p> <p>Collection of statistics and general inspection of gymnasiums and playgrounds</p>

Organisation	Powers and Duties
<p>2) Operation</p> <p>a) First division</p> <p>(1) William H. Seward Park Gymnasium attendants Playground attendants</p> <p>(2) Hamilton Fish Park Gymnasium attendants Playground attendants</p> <p>(3) Corlears Hook Park Gymnasium attendants Playground attendants</p> <p>(4) Tompkins Square Park Gymnasium attendants Playground attendants</p> <p>(5) East 17th Street Park Gymnasium attendants Playground attendants</p> <p>(6) Hudson Park Gymnasium attendant Playground attendant</p> <p>(7) St. Gabriel's Park Gymnasium attendant Playground attendants</p> <p>(8) De Witt Clinton Park Gymnasium attendants Playground attendants</p> <p>b) Second division</p> <p>(1) John Jay Park Gymnasium attendant Playground attendants</p> <p>(2) Thomas Jefferson Park Gymnasium attendant Playground attendants</p>	<p>(All attendants responsible to assistant superintendent of parks, 1st division)</p> <p>Instructing at gymnasiums and playgrounds, and taking care of apparatus</p> <p>Same as Seward Park</p> <p>Same as Seward Park</p> <p>Same as Seward Park</p> <p>Same as Seward Park</p> <p>Same as Seward Park</p> <p>Same as Seward Park</p> <p>Same as Seward Park</p> <p>Same as Seward Park</p> <p>(All attendants responsible to superintendent of parks)</p> <p>Same as Seward Park</p> <p>Same as Seward Park</p>

Organization	Powers and Duties
(3) East River Park Gymnasium attendants Playground attendants	Same as Seward Park
Operation of Baths and Public Comfort Stations Within Parks	
1) Inspection and Supervision	
Foreman: responsible to superintendent of parks Cottage attendant: responsible to superintendent of parks	Inspects all men's toilets and baths in parks Inspects all women's toilets and baths in parks
2) General Force	
a) Baths	
(1) First division	(Attendants responsible to assistant superintendent, 1st division)
(a) William H. Seward Park Bath attendants	Care of baths in public parks
(b) De Witt Clinton Park Bath attendants	" " " "
(2) Second division	(Attendants responsible to superintendent of parks)
(a) Thomas Jefferson Park Bath attendants	Care of baths in public parks
b) Public comfort stations.	
(1) First division	(All attendants responsible to foreman in whose section they are)
(a) Battery Park Cottage attendants	General care of toilets
(b) City Hall Park Work performed incidentally by laborers at this park	" " "
(c) Corlear's Hook Park As at City Hall Park	" " "
(d) Mulberry Bend Park Cleaners Cottage attendant	" " "

Organisation	Powers and Duties
(e) Greeley Square Park As at City Hall Park	General care of toilets
(f) William H. Seward Park Rutgers Park Cottage attend- ants Cleaners	" " "
(g) Hamilton Fish Park Cottage attend- ants Cleaners	" " "
(h) Union Square Park Cottage attend- ants Cleaners	" " "
(i) Washington Sq. Park As at City Hall Park	" " "
(j) Stuyvesant Sq. Park As at City Hall Park	" " "
(k) Cooper Square Park As at City Hall Park	" " "
(l) East 17th Street Park As at City Hall Park	" " "
(m) Tompkins Square Park Cottage attend- ants Cleaners	" " "
(n) Hudson Park Cottage attend- ants	" " "
(o) Bryant Park Cottage attend- ants	" " "
(p) Madison Square Park Cottage attend- ants	" " "
(q) St. Gabriel's Park Cleaner	" " "
(r) De Witt Clinton Park Cleaners	" " "

Organisation	Powers and Duties
<p>(2) Second division</p> <p>(a) First section (Central Park) Cottage attendants Cleaners</p> <p>(b) Second section (Central Park) Cottage attendants Cleaners</p> <p>(c) Third section (Central Park) Cleaner Cottage attendants</p> <p>(d) Fourth section (Central Park) Cleaners</p> <p>(e) Sixth section (Central Park) Cleaners</p> <p>(f) Seventh section (Central Park) Cleaners Cottage attendant</p> <p>(g) First section (Riverside Parkway) Cottage attendant</p> <p>(h) Second section (Riverside Parkway) Cleaners Cottage attendant</p> <p>(i) Third section (Riverside Parkway) Cleaner</p> <p>(j) Morningside Park Cottage attendants</p> <p>(k) Jumel Mansion Cottage attendant</p> <p>(l) John Jay Park Cottage attendant Cleaner</p> <p>(m) Mt. Morris Park Cottage attendant Cleaner</p>	<p>(All attendants responsible to foreman in whose section they are)</p> <p>General care of toilets</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p> <p>" " "</p>

Organization	Powers and Duties
(n) Thomas Jefferson Park Cottage attend- ants Cleaner	General care of toilets
(3) Third division	
(a) Harlem River Driveway Work done in- cidentally by laborers at this parkway	" " "
f Operation of Children's School Farm (De Witt Clinton Park)	
Director in charge: responsible to su- perintendent of parks Stenographer and typewriter School farm attend- ants	Instructions to children relative to planting and growing vegetables, cooking and preparing them for the table Illustrated stereopticon lectures on vegetables, destructive agencies, etc.
g Operation of Menagerie	
Director of men- agerie: respon- sible to commis- sioner Keepers of men- agerie	Charge of animals and birds in menagerie department of Manhat- tan

Exhibit B

DESCRIPTION OF THE PRESENT SYSTEM OF ACCOUNTING RECORDS AND PROCEDURE MAINTAINED BY THE DEPARTMENT OF PARKS, BOROUGHES OF MANHATTAN AND RICHMOND

Income and Cash Receipts

The department derives a cash income from the following sources: concessions for park privileges; permits for bay windows and non-ornamental projections within 350 feet of any park or parkway; rents for houses in parks; vault permits; sale of animals from menagerie; sale of miscellaneous condemned property.

All cash is either received by the assistant secretary directly or turned over to him by the commissioner.

The assistant secretary enters each lease or agreement (Chart III, No. 5; Exhibit C, Form 5) for a special privilege requiring periodic payments in a lease and special privilege register (Chart III, No. 6), and credits the account from the cash book.

Receipts are given for all payments for permits, leases and privileges (Chart III, No. 7) and the amounts recorded in a memorandum cash receipt book (Chart III, No. 8). All moneys are deposited by the assistant secretary in the bank to his own account as assistant secretary.

At the end of each month the bookkeeper copies the entries from the cash memorandum book into his own cash receipt book (Chart III, No. 3) from which postings of monthly totals are made to the general ledger. The bookkeeper also maintains a rent and special privilege ledger (Chart III, No. 9) with the same accounts as are carried in the assistant secretary's register. These accounts are also credited from the cash book. New accounts are opened when a new item appears in the cash book on the verbal explanation of the assistant secretary and without written instruction or previous journalizing, the bookkeeper rarely seeing the leases or other papers upon which the payments are based. The bookkeeper makes up monthly a statement of receipts (Exhibit C, Form 6) which is signed by the commissioner and forwarded to the comptroller, accompanied by a check drawn by the bookkeeper and signed by the assistant secretary for the amount of receipts recorded in the cash book during the previous month.

The terms of leases or agreements for special privileges are fixed by the commissioner. Fees for permits are determined by the commissioner from precedent. Auction sales of surplus animals from the menagerie, and condemned property, are attended by the superintendent of supplies and repairs, who reports to the commissioner the articles sold, the purchaser, and the price. The proceeds, after a deduction of 10 per cent. for commission, are turned over to the commissioner or assistant secretary by the auctioneer.

The assistant secretary also receives deposits as security for the proper restoration of street pavements damaged by cuts or building material. The amount of deposit required is fixed by the chief engineer, and a refund is made on advice from him. These deposits are kept by the assistant secretary who also makes the refunds. Except for two or three months during 1907 no record has ever been made of either of these transactions on the general books of the department. The assistant secretary states that he keeps memoranda sufficient in character to enable him to know whose deposits he is holding. He further states that none are ever forfeited.

Expenditure Accounts

The expenditure accounts of the department group themselves around and grow out of four classes of vouchers, viz.: payroll; petty cash (for sundry expenses); contracts; open market orders.

Payroll Vouchers

Payroll vouchers are of three classes: general department payroll; salaried officials and clerks; aquarium and museums of art and natural history.

The general department payroll includes the general laboring force of the department engaged on the maintenance of park property, and is divided into gangs under the direction of foremen.

The time of the gangs is recorded by the foremen in weekly, semi-monthly and monthly books. (Chart III, No. 11; Exhibit C, Forms 9, 10, 11). In the weekly books, the time of all employees on a per diem rate is recorded—laborers, mechanics, etc. The semi-monthly books record the time of foremen, cottage attendants, cleaners, gardeners, arboriculturists and menagerie employees. The monthly book records the time of gymnasium, playground and school farm attendants, and engineers.

The names of employees are entered in the time books and in weekly, semi-monthly and monthly time ledgers (Exhibit C, Forms 12, 13, 14) by clerks in the office of the superintendent of supplies on advice from the commissioner, who engages all employees. The time ledgers record the time and rate of every employee, classified by gangs. After the names of the employees are entered, the time books are given to the foremen who record the daily time. The foremen turn them in each morning to the office of the superintendent of supplies and repairs, for checking against the daily reports, also made by the foremen. The time books are returned to the foremen in the afternoon. At the end of the week the weekly book is surrendered by the foreman and an alternate book issued to them. Postings are then made from the weekly book to the ledger, and the payroll voucher is made out. The semi-monthly book is similarly treated every two weeks, the monthly book being turned in at the end of the month.

A daily time sheet is made out and signed by the foreman who records the different services performed by each section during the day, and the amount of time consumed on each job, the latter being distributed under headings representing civil service titles and rates of pay. The names of the employees are not included on the daily time sheet. Special time sheets are used for the weekly roll, the semi-monthly roll, mechanics, engineers, gymnasium and playground attendants, and menagerie attendants, respectively (Chart III, No. 12; Exhibit C, Forms 15, 16, 17, 18, 19, 20). No special form is in use for the school farm attendants, who are at present using the semi-monthly sheet. The foremen submit a "detail slip" (Exhibit C, Form 21) when a man is detailed from one gang to another. This slip records the name, occupation and the time of the detailed employee. The proper transfer of time and service rendered is made by a clerk to the time books and daily sheets.

The payroll clerk distributes on a blank sheet to the various budget, fund and stock accounts the time shown on the daily sheets with the amount of the charge. Attention is called to the fact that these analyses are destroyed when the voucher is made up.

Payroll vouchers (Chart III, No. 13; Exhibit C, Forms 22, 23) are made up from the time books, one for the weekly roll, one for the semi-monthly roll, one for the engineer's bureau which is paid monthly, and one for the gymnasium, playground and school farm attendants who are also paid monthly. These vouchers are signed by the superintendent of supplies and repairs; then sent to the bookkeeper, after which they are signed by the secretary and commissioner and forwarded through the civil service commission to the department of finance for payment. All the laboring force are paid in cash by the city paymaster; they receipt the voucher against their respective names. Gymnasium and playground attendants, and the force of the engineer's bureau are paid by checks made out by a payroll clerk who forwards them to the department of finance with the vouchers. The checks (with voucher) are returned signed and distributed to the employees. The voucher after having been receipted by the several employees receiving payment is again returned to the department of finance.

In case of the absence of any employee on pay day, the foreman fills out and signs an identification blank (Exhibit C, Form 24) upon which the department of finance later makes payment to the absentee.

It is to be noted that in the engineer's bureau, subsidiary daily time reports (Exhibit C, Form 25) are submitted to the chief engineer by the men in charge of squads assigned to various lines of work. In no other case is the time report of a foreman or officer in charge supported by subsidiary reports.

Salaried officials and clerks: The payroll vouchers (Exhibit C, Form 23) for salaried officials and clerks are made up monthly in the office of the superintendent of supplies and repairs, and are paid by check in the manner described with respect to the monthly rolls.

Aquarium, museums of art and natural history: The payrolls for the employees of the aquarium and museums (Chart III, No. 14) are made up in the respective offices of those institutions, and paid from their private funds. The rolls are receipted by the employees receiving payment and approved by the director or superintendent of the institution and forwarded to the bookkeeper of the department, after which they are transmitted to the finance department. Checks are sent by the finance department directly to the directors of the institutions to reimburse them for this expenditure.

Petty Cash Vouchers (Chart III, No. 25)

Employees entitled to refunds for petty cash expenditures make monthly requisitions (Chart III, No. 15; Exhibit C, Form 26) on the purchasing agent for reimbursement. These requisitions are approved by the head of the bureau or division in which the claimant is employed, and are receipted in advance and sworn to before a notary. The purchasing agent bills (Chart III, No. 16; Exhibit C, Form 27) on blank paper all requisitions received and forwards the bill to the bookkeeper, accompanied by a memorandum of the several accounts to be charged. The bookkeeper places the bill in a voucher jacket, and after securing for it the signature of the commissioner and making the proper book entries, transmits it to the comptroller. On receipt of the check from the finance department, the purchasing agent refunds in cash to the claimants whose requisitions and receipts he holds. The bookkeeper maintains a separate petty cash account for stamps and incidental office purposes. He vouchers his disbursements directly to the department of finance, being reimbursed by check in the manner described above.

Contract Vouchers (Exhibit C, Forms 32, 33)

The department enters into contracts for (1) supplies, (2) construction work, buildings, etc.

Contracts for supplies (Chart III, No. 17; Exhibit C, Form 28) are entered into pursuant to section 618 of the charter. The procedure with respect to the letting is the usual procedure, and is as follows:

- 1 Annual estimates of quantities needed are made up by the superintendent of supplies on data furnished by the several employees in charge of the distribution of the supplies to be contracted for;
- 2 Estimates are submitted by the superintendent of supplies and repairs to the assistant secretary;
- 3 Contracts are drawn up by the assistant secretary and sent to the City Record for printing;
- 4 Proof is sent to corporation counsel for approval of form and returned to the department;
- 5 After approval, contracts are returned to City Record for final printing;
- 6 Three copies are signed by the corporation counsel;
- 7 Bids are advertised for in the City Record and corporation newspapers as required by section 618;
- 8 Bids (Exhibit C, Form 29) are opened by the park board;
- 9 Bids are tabulated by the chief engineer;

- 10 Deposits and schedules of deposits (Exhibit C, Form 30) are forwarded to the comptroller;
- 11 Contracts are awarded to the lowest bidders or all bids rejected. If awarded,
- 12 Comptroller is notified and sureties of lowest bidders are submitted to him for approval. If sureties are approved,
- 13 Contracts are executed by the president of the board and the contractor;
- 14 Copies of the contracts are sent to the comptroller, who attaches his certificate advising the department of his action;
- 15 Contracts are sent to bookkeeper by assistant secretary for entry in the former's record.

Partial deliveries are made of such supplies as coal, forage, mould, sod and sand as required. The stated procedure in the matter of coal is:

- 1 The foreman in charge of a building notifies the superintendent of supplies and repairs that coal is required;
- 2 The arsenal storekeeper goes to the coal yard of the contractor with the foreman's requisition, telephones the finance department that he is going to weigh a certain quantity of coal to be delivered at a place named, weighs the coal, fills out two receipts and a stub (Exhibit C, Form 31), delivers the receipts to the driver of the coal wagon;
- 3 The driver delivers the receipts and coal to the foreman requiring it;
- 4 The foreman signs the receipts, returning one to the driver and forwarding the other to the superintendent of supplies and repairs;
- 5 The superintendent of supplies and repairs records the delivery in his coal record book (Chart III, No. 18) showing date of delivery and amount delivered;
- 6 The superintendent of supplies and repairs draws up a voucher for partial or final payment (Exhibit C, Forms 32, 33) on the contract based on his record book, the receipts forwarded to him by the foreman (Chart III, No. 18) and the contractor's memorandum bill (Chart III, No. 19);
- 7 The superintendent of supplies and repairs signs the voucher and sends it to the bookkeeper for entry;
- 8 The bookkeeper gets commissioner's signature and forwards voucher to comptroller.

Forage deliveries are made by the contractor on advice from the superintendent of supplies and repairs. The deliveries are weighed, on receipt, by the employee of the department. Receipts (Exhibit C, Form 34) are made out and vouchers drawn in the manner described with respect to coal.

Mould and sand are delivered by the contractors in numbered carts measured by the engineers of the department. The numbers and capacity of the carts are transmitted to the superintendent of supplies and repairs. An inspector designated by the superintendent of parks certifies to the quality of the material loaded into the carts, giving the driver a written certificate to that effect. This certificate is surrendered at the point of delivery to an inspector designated by the superintendent of parks, who makes out a receipt as in the cases of coal and forage. The procedure in vouching is the same as in the cases of coal and forage.

Gravel is paid for in deliveries of barge lots, the contents of a barge being determined by the engineers of the department. Upon this basis a voucher in payment is drawn by the superintendent of supplies and repairs. The gravel is unloaded by outside stevedores hired by the contractor and delivered by them to places and in amounts as needed, the balance being sent to the Ninety-seventh Street yards. No effort is made to check up the amount so delivered with the amount paid for to safeguard the city against loss.

Contract supplies delivered in the full amount of the contract on one delivery are carried by the contractor directly to the location where they are to be consumed. The employee receiving them inspects them and makes a record of their quantity and character. When the bill for the goods is received by the superintendent of supplies and repairs, he checks the bill with the record of the employee receiving the goods, signs and dates the record and secures a receipt (Chart III, No. 20; Exhibit C, Forms 35, 36) from the employee stating that the goods described had been received by him from the contractor.

When contract supplies are delivered to the Arsenal, the superintendent of supplies and repairs on receiving the invoice checks it with the storekeeper's record of receipts. He then makes up the voucher and sends it with the invoice and receipt to the bookkeeper.

Construction contracts: When instructed to do so by the commissioner, the chief engineer prepares the specifications and contract for construction work (Chart III, No. 21; Exhibit C, Form 37) and submits them to the commissioner, who turns them over to the assistant secretary. The assistant secretary sends them to the City Record for printing, and on the return of proof a comparison with the original is made in the chief engineer's office. The procedure relative to approval by the corporation counsel and to the advertising for and receipt of bids is as described above with respect to the purchase of supplies and validation of contract.

In tabulating bids (Exhibit C, Form 38) the engineers make six copies on a form; one for each of the three commissioners, one for the comptroller, one for the City Record and one for the chief engineer. Six copies of the contract are sent to the chief engineer.

Vouchers for partial or final payments on construction contracts (Chart III, No. 22; Exhibit C, Forms 32, 33) are made out under the direction of the chief engineer, who certifies that the amount of work to be paid for has been satisfactorily completed (Chart III, No. 23).

When plans and specifications for a department building are drawn by a special architect appointed by the commissioner, the department architect may pass upon them, but the printed proof of the contract is submitted to the special architect for approval (Chart III, No. 23).

Vouchers in payment for work under the supervision of an outside architect are certified to by him and by the department architect.

Vouchers for Open Market Orders (Chart III, No. 24)

Articles which are classified as perishable by the park board, as well as emergency supplies, may be purchased on open market orders. The expenditure for emergency supplies may not exceed \$1,000 in any one month. Supplies chargeable to corporate stock accounts are not included within this limitation by the department nor are supplies listed by the state and city prisons, even though the prisons are unable to furnish them.

Purchase requisitions (Chart III, No. 26; Exhibit C, Form 39) may originate with any foreman or employee above that rank.

When a foreman wishes supplies which are not in stock, he fills out a purchase requisition or writes a letter to the superintendent of supplies and repairs, who transmits the request to the superintendent of parks. If the superintendent of parks approves the purchase he makes out a regular form of requisition (Chart III, No. 27) and stub (Exhibit C, Form 40), signs it and returns it to the superintendent of supplies and repairs, indicating the account to which the order is chargeable. Requisitions drawn by the architect, chief engineer, director of the menagerie, etc., are drawn on formal blanks on which the account chargeable is indicated, and are not submitted to the superintendent of parks for his approval.

When the requisition is received by the superintendent of supplies, he certifies that the supplies requested are not in stock, enters the requisition in numerical order in the record of supplies (Chart III, No. 28; Exhibit C, Form 41) and forwards it to the purchasing agent.

The purchasing agent submits it to the commissioner for his signature and on its return, in his discretion, fills out printed forms inviting open market bids (Exhibit C, Form 42). After the dealer is selected, he makes out an open market order (Chart III, No. 29; Exhibit C, Form 43) in triplicate and submits the original to the commissioner for signature. The original is then sent to the dealer, the duplicate being temporarily retained by the purchasing agent after entry in the bookkeeper's record, the stub or third copy being retained permanently in his office. Orders chargeable to the accounts "labor, maintenance, supplies, preservation of stone work and care of trees", "zoological department", and "Harlem River Driveway", are made out on forms bearing the titles of those accounts respectively. Orders chargeable to other accounts are made out on forms on which the name of the account chargeable is written in. The dealer returns the original order with the invoice (Chart III, No. 30) rendered in duplicate. The commissioner's signature is then stamped on the duplicate order which is temporarily retained in the office of the purchasing agent. The prices and quantities shown in the invoice are then entered on the stub of the order book, and if the prices and amounts are correct the purchasing agent certifies on the invoice that the "articles named in this bill were purchased by me and the prices are correct", and forwards both the invoice and the order to the superintendent of supplies and repairs. The superintendent of supplies and repairs, having received a receipt (Chart

III, No. 31) from the department employee to whom the goods were delivered, completes his entry in his record of supplies, and certifies on the invoice that "the articles named in this bill have been received in good order by the department of parks, and this bill has been examined by me in all its details and is correct". He then transmits the invoice, order and employee's receipt to the bookkeeper. The original bill, order and receipt are attached to the voucher form (Exhibit C, Forms 44, 45, 46) which, when signed by the commissioner, is entered in numerical order in the voucher record, listed on the schedule of vouchers (Exhibit C, Form 47), and sent to the comptroller for payment. The duplicate bill and order are backed with a form (Exhibit C, Form 48) which is given the same number as the voucher and filed in the office of the bookkeeper.

Supply purchases by the museums: When the museums of art and natural history require supplies chargeable to maintenance accounts, they purchase and pay for them directly. Once a month the receipted duplicate invoices for these supplies are sent to the department bookkeeper, who sends the original to the comptroller with the voucher form, filing the duplicate in his office. The comptroller forwards a check covering the amount to the museums to reimburse them for their expenditure.

When in the judgment of the museums supplies required are properly chargeable to a corporate stock account, requisitions on which the director certifies that the articles required are not in stock and are necessary, are sent to the purchasing agent. The purchasing agent after securing the written approval of the requisition by the commissioner, makes out an order, secures to it the signature of the commissioner, and forwards it to the selected dealer. On receipt of the duplicate invoices and returned original order the purchasing agent sends the invoices, without the order, to the museums where it is certified by the director to the effect that the supplies were received in good condition, and a slip attached indicating the specific uses to which the supplies are to be applied. The invoices and the slips are then returned to the purchasing agent, after which they follow the course of regular open market purchase invoices.

Storerooms and Stations Where Stock Is Kept and Distributed

The general storeroom of the department is situated at the Arsenal. Stock of special character is also kept at the following locations: 86th Street shop; Fifth Avenue greenhouses; 79th Street yard; 97th Street yard; Eighth Avenue nurseries and gardens; 86th Street stable; Harlem River Driveway, stable and storehouse; park menageries. Tools and utensils are also kept at the above places as well as at all section houses, the children's school farm and all gymnasiums and playgrounds.

The Arsenal Storeroom

When the storekeeper requires additional stock, he makes out a requisition and forwards it to the superintendent of supplies and repairs, after which it follows the procedure described for open market purchases or requisitions from section foremen. The superintendent

of supplies and repairs, with the storekeeper, maintains a numerical requisition register (Chart III, No. 28; Exhibit C, Form 41) on which requisitions are entered after their approval by the superintendent of supplies and repairs and the superintendent of parks.

When the goods are received, the storekeeper receipts the driver's ticket of delivery and enters in the day book of receipts (Chart III, No. 32; Exhibit C, Form 49) the dealer's name and the description of the goods delivered. This entry is made either from the memorandum bill or from actual count and inspection of the goods. If purchased for storeroom purposes, the goods are then placed in stock. If the goods are not for storeroom purposes, the storekeeper notifies the person on whose requisition they were purchased, delivers them and secures a receipt. These deliveries are entered in a day book for deliveries (Chart III, No. 33; Exhibit C, Form 50).

When the superintendent of supplies and repairs receives the invoice, he compares it with the entry made by the storekeeper in his day book for receipts. If the bill is supported by this record, the superintendent completes the entry in the record of supplies or requisition register. He then secures a receipt from the storekeeper stating that the goods have been received by him from the dealers. From the stub of this receipt the storekeeper makes an entry in his receipt book (Chart III, No. 34; Exhibit C, Form 51) under the day's date. The procedure with respect to goods purchased on contract is the same, except that there being no purchase requisition, no entry is made in the requisition register.

To secure supplies from the storeroom, a foreman or other employee makes out a storeroom requisition and receipt (Chart III, No. 35; Exhibit C, Form 52), and forwards it to the superintendent of supplies and repairs; if it is approved by the superintendent of parks, and if the goods are in stock, it is returned by the superintendent of supplies and repairs to the storekeeper. The storekeeper enters the receipted requisition under the day's date in the delivery book (Chart III, No. 36; Exhibit C, Form 53) and files it away with the other requisitions of the same month.

Deliveries to the menageries are made to any employees on the order of the superintendent of supplies and repairs without a receipt.

For supplies delivered to the chief engineer's bureau, only informal receipts are secured. A record of these deliveries is made in the delivery book.

Receipts of goods are entered in the day book of receipts, the record of supplies and the receipt book, but no stock ledger (Chart III, No. 37) is kept. Although deliveries are recorded in either the day book for deliveries or delivery book, or both, they are not brought against the receipt of the same kind of goods through a stock ledger. The books recording receipts and the two books recording deliveries are not in any way related. Although inventories are taken semi-annually at the request (Exhibit C, Form 54) of the superintendent of supplies and repairs, no record is maintained either in the store-

room or in the general office by which the inventories could be checked. No control over the storeroom is maintained in the general books of the department. To determine stock on hand at any time a physical count is necessary.

86th Street Repair Shops

At these shops the foreman carpenter maintains stock records for lumber, iron, steel, tools, wheelwright supplies and hardware; the foreman painter for paints, oils, glass, etc. The foreman carpenter also records in a small book (Exhibit C, Form 55) the contracts and orders on purchase for supplies required by his department.

When lumber, iron or other supplies are received, they are counted, measured or weighed, and entries made of the number, quantity, weight or measurement, etc., in the receipt book (Exhibit C, Form 56). These entries are then checked against the record of the original order or contract and posted to a stock ledger (Chart III, No. 37; Exhibit C, Form 57) under appropriate descriptive headings. On the receipt of the invoice the superintendent of supplies and repairs compares it with the record of receipt maintained in the shops, noting that fact on the record. The foreman carpenter then gives him a receipt for the goods delivered and described in the invoice to which it is attached.

A daily record is kept of the hardware and lumber used. These records are posted to hardware and lumber day books (Exhibit C, Forms 58, 59) respectively, showing how and when the material was consumed. A monthly analysis is made of the day book entries, collecting the amounts used of the various kinds of stock, from which postings are made to the stock ledger. The procedure with respect to the iron and steel is similar, save that a machinists' and blacksmiths' supply day book (Exhibit C, Form 61) is used for deliveries. Orders, receipts and deliveries of oil are likewise recorded in the order record, receipt book and oil book respectively (Exhibit C, Forms 55, 56, 60), but no oil account is maintained in the stock ledger.

Tools taken from the shop by repair men are recorded by the carpenter and the returns checked off. He also keeps a delivery book (Exhibit C, Form 62) for old stock stored in the 86th Street stable, which is posted semi-annually to a stock ledger kept for old stock.

Semi-annual inventories are taken of stock on hand at the request of the superintendent of supplies and repairs. If the ledger balance differs from the physical count, no adjustments are made. A record of all tools reserved for repairs is maintained at the repair shops. A notation is made against each entry of the disposition made of the tools received, whether repaired or returned to the foremen or condemned. A separate record is maintained of all tools condemned and notice sent to the superintendent of supplies and repairs. A classified record is kept of articles manufactured or repaired, the date of completion of the job, for whom it was done and the name of the mechanic engaged on the job.

While the stock records kept by the foreman carpenter are the most complete in the department, they are not related to the general books of the department, and benefit only the foreman carpenter.

When supplies are received in the paintshop, they are inspected, counted, and listed on a storehouse requisition which is signed by the foreman painter and sent to the superintendent of supplies and repairs, who uses it to check his invoices. From the stubs of these requisitions, the painter posts to the debit side of the stock ledger. The credit or delivery side of the ledger is posted from slips of paper made up by the foreman, showing where and when the material was used. The slips are afterwards destroyed, making verification of these postings impossible.

An inventory is taken quarterly, but no adjustments are made in case the ledger balances do not agree with the actual stock found to be on hand.

Greenhouses and Conservatories

Bulbs, seeds, manure, coal and general supplies are received here. Seeds and bulbs are ordered on contracts based on data furnished the superintendent of supplies and repairs by the gardener. All the summer budding plants and bulbs for fall planting in the boroughs of Manhattan and Richmond are supplied from the greenhouses. The foreman gardener inspects all supplies received on orders, and records their receipts in a receipt book showing the date, quantity and description of the articles delivered. Against this receipt record the invoice is checked by the superintendent of supplies and repairs. Deliveries of bulbs and plants are recorded in a delivery book showing date of delivery, quantity and description, and the places where the plants and bulbs are used. No use is made of this record except in making up the gardener's quarterly reports to the superintendent of parks.

An inventory of tools, implements, rolling stock, etc., used by the gardeners is taken semi-annually for the superintendent of supplies and repairs. No record is kept of the tools in use and the supplies on hand.

79th Street Yard

Receipts are sent to the superintendent of supplies and repairs for each wagon load of sand or thousand of brick received by the foreman mason at the yard. No record is kept of the quantity of sand, brick, etc., on hand, nor of deliveries made to jobs. Sand is delivered to the jobs in wagons as requested by the masons, after inspection and approval by the foreman in charge of masonry. Sand is also delivered to section foremen on verbal request. No record is kept of the tools and implements used by the men. A quarterly report, however, is made to the superintendent of parks stating in general terms the work performed during the preceding quarter. No records were produced, on request, upon which this report should be based.

The materials used in rigging are obtained from the Arsenal storehouse on storehouse requisitions for immediate use, and in such small quantities that it is stated there is no necessity for keeping stock records at the 79th Street yard. No record is kept of the tools and implements used by the men, nor of work done.

The entomologist signs the receipts for gasoline and coal which he sends to the superintendent of supplies and repairs. No record is kept of supplies on hand or of tools and implements in use.

97th Street Yard

Manure, gravel and stone are stored in the 97th Street yard. No record is kept of receipts of manure, stone or gravel; nor of tools and general supplies received on requisition; nor of stone or gravel delivered.

Eighth Avenue Nurseries and Gardens

Requisitions for trees and plants are made by the arboriculturist in letter form, on the superintendent of parks. These requisitions are usually referred to the landscape architect for his approval. Trees and shrubs received at the nursery are inspected by the arboriculturist, and if passed are entered in a memorandum book and checked against a copy of the original requisition. Receipts of mould and sand are also entered in the memorandum receipt book and receipts sent to the superintendent of supplies and repairs. A memorandum record of all tools given the foreman is kept, and the foremen keep records of tools placed in the hands of their men. The arboriculturist keeps a memorandum record of the location of all plantings made by him.

The gardener makes a list of all articles received by him and checks it off against the stub of the requisition book. No record is kept of plants raised or of those placed in gardens temporarily. Tools and implements are received on storehouse requisitions from the Arsenal.

86th Street Stable

The foreman in charge of the stable weighs all forage received, signs a receipt for it and sends it to the superintendent of supplies and repairs. The forage is used as needed, and no record is kept of its disposal.

The foreman furnishes the superintendent of supplies and repairs with data for contracts for stable and harness supplies. On delivery of these supplies the foreman inspects them and enters them in a receipt book for contract deliveries. When the superintendent of supplies and repairs wishes to make a payment, the foreman gives him a receipt for all goods delivered to that time.

Supplies received on open market orders are entered in an open market order receipt book against which the superintendent of supplies and repairs checks the invoice. No stock records of any kind are kept nor are any records kept of the use made of any supplies. No record is kept of repairs to harness, but a record is maintained of repairs to gymnasium equipment.

Supplies are furnished to the Harlem River Driveway division from the 86th Street stable on the special order of the superintendent of parks. A record is kept of these deliveries, but no transfer of the charge is made on the general books of the department. The foreman keeps a record of the visits of the veterinary against which the superintendent of supplies and repairs checks his bill, a record of all horses shod, and a record of all horses accepted for trial or purchased. Once a year the foreman prepares a list of discarded articles for condemnation by the superintendent of supplies and repairs.

Harlem River Driveway, Stable and Storehouse

At the Harlem River Driveway records are maintained to account for all tools taken out and returned by workmen. A semi-annual inventory is taken and the foreman held responsible for all tools and implements given into his charge. The foreman keeps a diary of the number of teams employed in the work of his division and where they are used, the number of men employed on the different branches of work and the amount of blacksmithing done. Only a small stock of supplies is kept on hand, but no records are maintained to show the manner or purpose of its disposition.

Menagerie

Supplies for the menagerie are obtained on purchase requisitions signed by the director, or are secured from the Arsenal storeroom. In the latter case no receipt is given. The stock carried is very small.

Children's School Farm

Records are kept of the various kinds of supplies used and on hand, but not of quantities.

Gymnasium and Playgrounds

The only records kept at the playgrounds and gymnasiums are those of attendance and accidents. Supplies from the Arsenal storeroom are ordered by the foreman in charge of the section in which the playground is located. The superintendent of parks keeps an account with each playground showing time, quantity and character of equipment deliveries. This record will show him the date and amount of the last delivery to any playground of a particular kind of supply, but does not provide a basis for judgment with respect to the requisitions for supplies which he must approve.

The "statistician" of the playground reports worn out and damaged apparatus to the superintendent of parks, by whom it is sent to the shop at the 86th Street stable for repairs or condemnation. No record is kept of the amount condemned from each playground.

Section Gangs

The section gangs obtain supplies from the Arsenal storeroom on storeroom requisitions. No records of supplies are kept with the ex-

ception of a memorandum record of tools, showing tools on hand, kept by the foreman. No record is kept of work done. The quarterly report to the superintendent of parks is rendered in general terms and is apparently made up from memory.

Inventories.

On June 30th and December 31st of each year, all foremen throughout the department send inventories of stock on hand and equipment in their charge to the superintendent of supplies and repairs. As there is no control over this stock in the general department books, the only benefit gained from this laborious work is a possible aid to the superintendent of supplies and repairs or the superintendent of parks in determining whether foremen's requisitions for stock or purchases are warranted. With the present condition of the records the superintendent of supplies and repairs is unable to check the correctness of the inventories in any way without making an actual physical count of his own. The benefits derived from the inventory are at present too small to offset the time and expense required to make it up.

Voucher Book (Record)

This book (Chart III, No. 4; Exhibit C, Form 2) is a record of all vouchers drawn on the comptroller for payment. Vouchers are entered in this record in numerical order before sending to the comptroller, the total of the voucher being entered in a total column, and a distribution being made across the page to the various accounts to which the payment is chargeable. The total footings of the charges to the various accounts are posted monthly as a debit in the general ledger.

The voucher book records all the expenditures of the department, which may be classified as follows: payroll; petty cash for sundry expenses; contracts; open market orders.

Audit Book

The purpose of this book (Chart III, No. 10) is to check the accuracy of the voucher record. It consists of copies of schedules of vouchers (Exhibit C, Form 8) transmitted to the commissioner and to the comptroller, showing amounts and accounts to be charged. These copies are signed by the commissioner.

A monthly recapitulation is made of these statements and the result is checked against the total charges to each account as shown by the voucher record.

Inasmuch as the voucher record is columnar in form, it is self-checking with respect to footings, and the chance of error in other respects being slight, the audit book seems an unnecessary precaution and could profitably be discontinued.

Bookkeeper's Record

This book (Chart III, No. 38; Exhibit C, Form 7) is designed to show, currently, the estimated balances in accounts available for use. It carries accounts with the various appropriation items of the budget, revenue bond funds and with corporate stock authorizations. It obtains its credits from the same sources as does the general ledger. For all liabilities incurred on contract or open market orders a reserve is set up. The amount of vouchers drawn in payment are entered in adjoining columns, the original entry being stricken out when the liability is fully discharged. Payroll vouchers are entered in a separate column. Vouchers in payment of petty cash items or supplies purchased without contract or orders are entered in the same column as vouchers drawn in payment of orders or contracts. If it were desired to modify the system, this record could be made unnecessary by providing columns in the general ledger in which the reserves could be set up, the general ledger thereby being made to serve the purpose of this book.

Cash Book

Each month the bookkeeper copies the entries from the assistant secretary's cash book into his own cash book (Exhibit C, Form 1), where they are segregated in columns according to the source of the income. With the exception of two or three months during 1907 no record has been made of deposits for street openings. The monthly totals of this book are credited to the various income accounts and debited to the city chamberlain in the general ledger. The only papers filed in the bookkeeper's office in support of the entries in this book are the assistant secretary's memorandum descriptions of the payments.

Rent and Special Privilege Ledger

Accounts are kept in this ledger with concessions and leases. The information from which an account is opened as a rule is obtained verbally from the assistant secretary, although as has been stated before it is claimed that the leases are open to examination by the bookkeeper. Prior to January 1907 there was no attempt to charge the concessionaires as the income accrued, and the only entries made up to that time were credits from the cash book as the payments were received.

Memorandum Bill Ledger (Chart III, No. 32)

A memorandum bill ledger is kept by the bookkeeper. In this ledger, under the names of persons or firms with which the department deals, all vouchers for supplies are entered from the voucher record, showing the account to which they have been charged. This ledger does not include unvouchered claims or outstanding orders.

The General Ledger

The general ledger (Chart III, No. 1) is designed to show the amount expended and the balances unexpended in the various appropriation, bond and corporate stock accounts, and the amount of cash received and transmitted to the chamberlain. It carries an account with each item of appropriation as set forth in the annual budget of the department, with each revenue bond and corporate stock authorization and with each class of departmental cash receipts.

Credits to the appropriation accounts are made from the annual budget. Fund and corporate stock accounts are credited with the full amount of the authorization irrespective of the actual amount of stock or bonds sold to the credit of the authorization (Chart III, No. 2). Monthly totals from the cash receipt book (Chart III, No. 3; Exhibit C, Form 1) are entered in the general ledger showing the total cash received by the department and transmitted to the city chamberlain from the various sources of cash revenue.

Charges to appropriation and fund accounts are brought in monthly totals from the voucher record (Chart III, No. 4; Exhibit C, Form 2).

The balances of these accounts should be in agreement with corresponding accounts shown on the books of the department of finance, except for vouchers in transit and the addition or deductions made by the comptroller, which have not been reported to the department to date.

Trial Balance

A trial balance (Exhibit C, Form 3) for the information of the commissioner is taken off monthly on a printed form showing payments and unexpended balances in the various appropriation accounts. Another trial balance (Exhibit C, Form 4) including fund and active stock accounts and some additional information is prepared for the commissioners of accounts.

Exhibit C

INDEX OF FORMS AND RECORDS IN PRESENT USE

- 1 Cash receipts book
- 2 Voucher record
- 3 Statement of balances of appropriations
- 4 Trial balance and statement as per ledger
- 5 Agreement for special privileges
- 6 Statement and return of monies received
- 7 Record (bookkeeper)
- 8 Audit sheet for schedule of vouchers
- 9 Foremen's weekly time return
- 10 Foremen's semi-monthly time return
- 11 Foremen's monthly time return
- 12 Weekly payroll ledger
- 13 Semi-monthly payroll ledger
- 14 Monthly payroll ledger
- 15 Foremen's report for weekly payroll
- 16 Foremen's report for semi-monthly payroll
- 17 Foremen's report for mechanic's payroll
- 18 Chief engineer's daily return of time
- 19 Daily time return for gymnasium and playground attendants
- 20 Daily time return for menagerie employees
- 21 Foremen's detail slip
- 22 Weekly and semi-monthly payroll voucher for employees
- 23 Monthly payroll voucher for officers, clerks, engineers, etc.
- 24 Authorization for paymaster to pay men sick on pay day
- 25 Engineer's subsidiary time return
- 26 Employee's requisition for refund of petty cash
- 27 Purchasing agent's bill for various petty cash requisitions
- 28 Contract for supplies
- 29 Form of bid on supply contracts
- 30 Form of statement of security deposits to be sent to the comptroller
- 31 Receipt for coal deliveries
- 32 Voucher for part payment on contract
- 33 Voucher for final payment on contract
- 34 Receipt for forage deliveries
- 35 Small form of receipt from employee to superintendent of supplies and repairs
- 36 Large form of receipt from employee to superintendent of supplies and repairs
- 37 Contract for construction
- 38 Form of bid for construction contracts
- 39 Purchase requisition used by foremen
- 40 Purchase requisition used by superintendent of parks, chief engineer, etc.
- 41 Record of supplies
- 42 Form of return of open market bid
- 43 Open market order

- 44 Voucher jacket for supplies chargeable to the budget
- 45 " " " " " to a fund or stock account
- 46 " " " services chargeable to the budget
- 47 Schedule of vouchers
- 48 Binder for duplicate vouchers filed in the office
- 49 Day book for receipts in use in the Arsenal storeroom
- 50 Day book for deliveries in use in the Arsenal storeroom
- 51 Receipt book in use in the Arsenal storeroom
- 52 Storeroom requisition and receipt
- 53 Delivery book in use in the Arsenal storeroom
- 54 Form of request for semi-annual inventory sent out by superintendent
of supplies and repairs
- 55 Order and contract record in use by carpenter
- 56 Receipt book in use by carpenter
- 57 Stock ledger in use by carpenter
- 58 Hardware and tools day book in use by carpenter
- 59 Lumber day book in use by carpenter
- 60 Oil day book in use by carpenter
- 61 Machinist's and blacksmith's supply day book in use by carpenter
- 62 Delivery book for old stock in use by carpenter

Exhibit D-1

Exhibit D-I

Exhibit D--II



Fish for aquarium	FOOD	
	Animals	Birds
	\$156.70	\$2.40

Manure	Barnard Campbell & Co.	12,259.93	Loads	Horse manure	3.325	" 100 cu	1,012.20
	Charles L. Doran	2,650.02	Cu. Yds.	"	1.75	70 bus.	1,012.20
						" cu. yd.	4,837.53

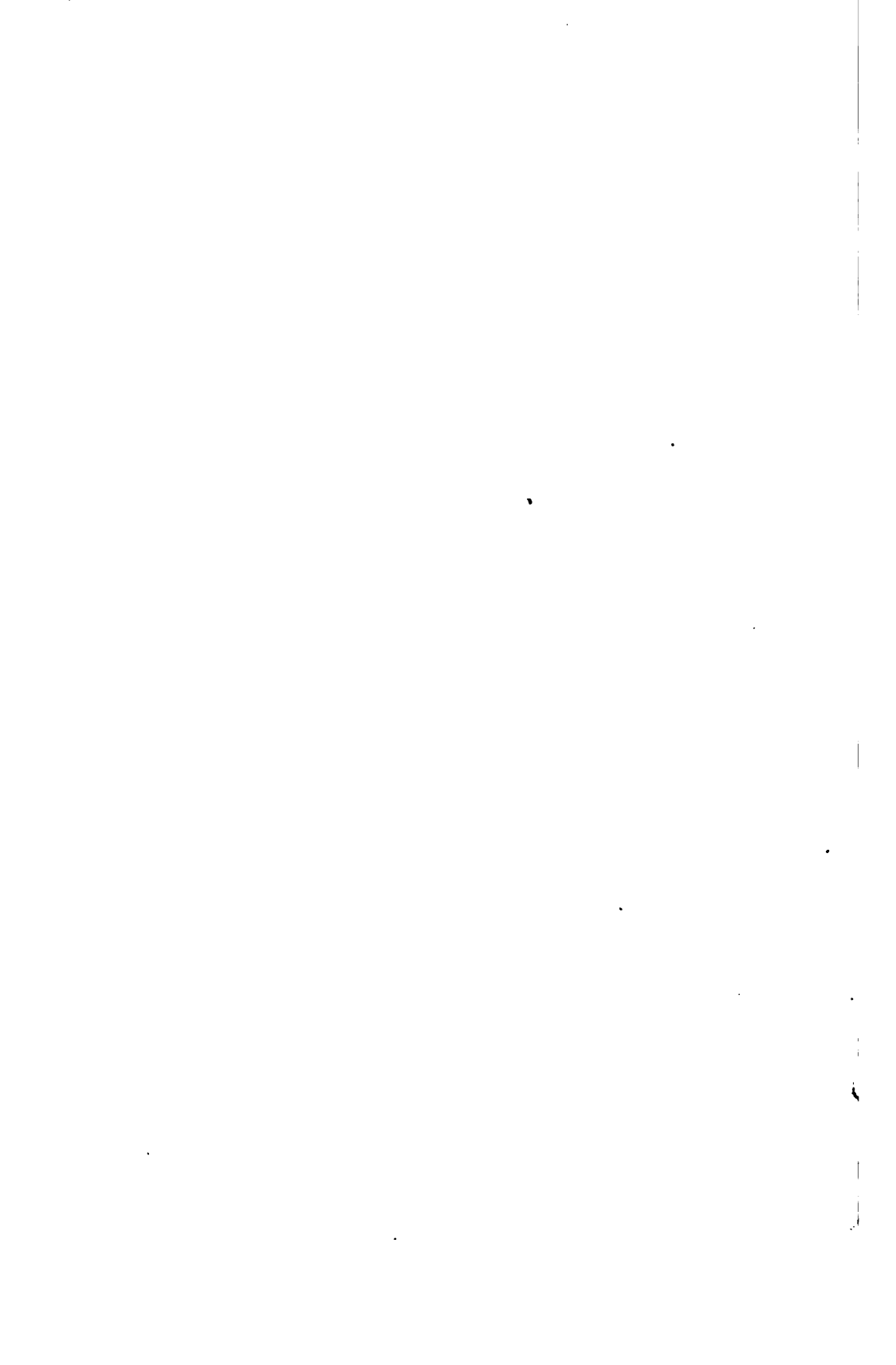
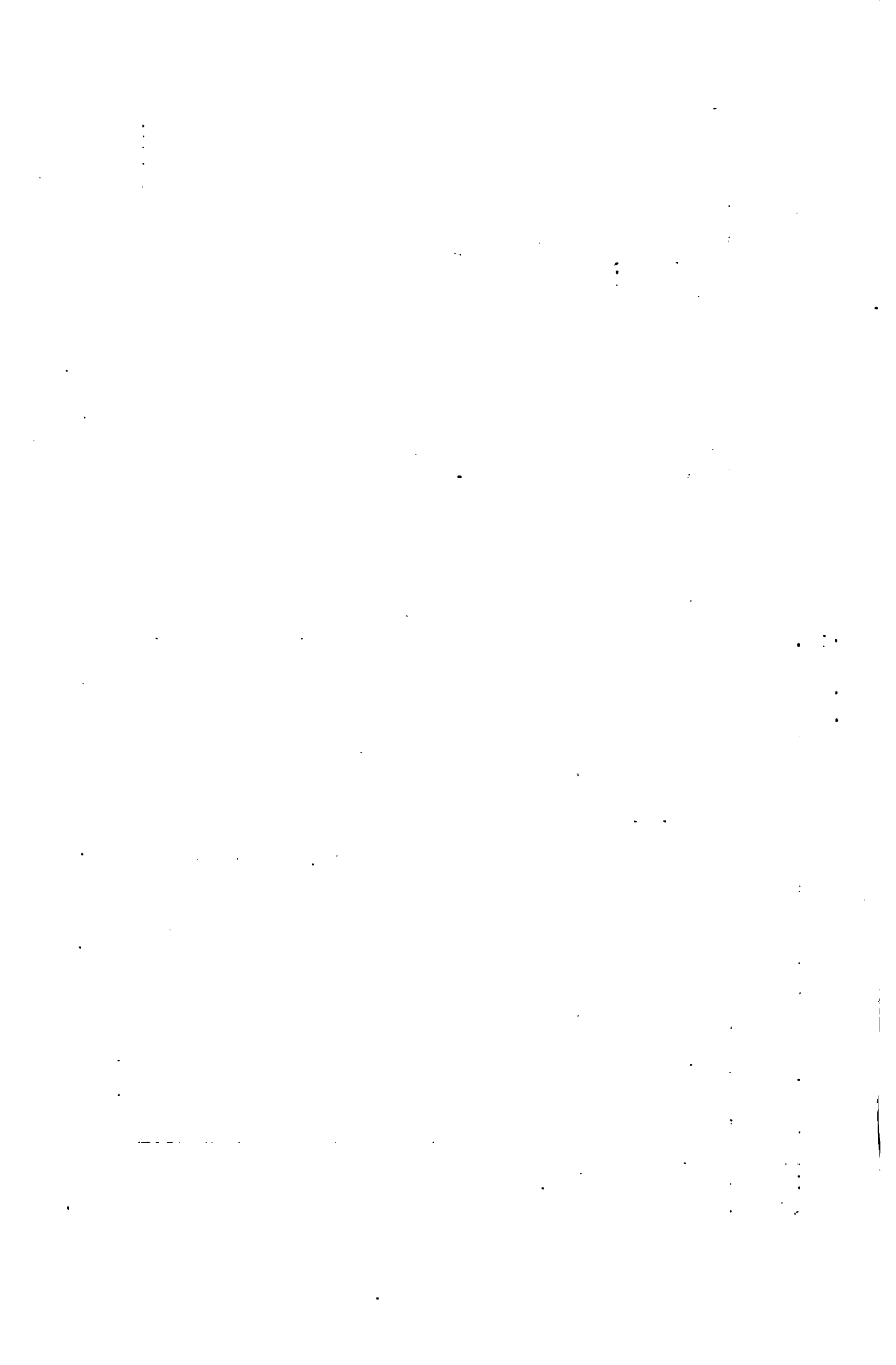


Exhibit I

**QUANTITY AND PRICE OF CERTAIN ITEMS PURCHASED ON CONTRACT—PAID FOR DURING
THE YEAR 1906.**

Material	Contractor	Quantity	Unit	Grade or kind	Price	AMOUNT	
						Detail	Total
Gravel	Brown & Fleming Contracting Co.	13,435.37	Cu. Yds.	Coarse N. R. gravel	\$2.05	\$27,542.51	\$30,730.07
		1,554.91	Cu. Yds.	Fine N. R. "	2.05	3,187.56	
Mould	Charles L. Doran	14,492.45	Cu. Yds.	Top soil or garden mould	1.44	21,589.13	21,589.13
Coal	John H. Meyer	932.365	Tons	Broken	6.00	5,594.19	
		304.52	"	Egg	6.50	1,979.38	
		13	"	Stove	6.50	84.50	
	Burns Bros.	13	"	Nut	6.50	84.50	
		15	"	Cumberland	6.50	97.50	8,140.07
		588.665	"	Broken	4.80	2,825.59	
Forage	Frank J. Lennon Co.	271.075	"	Egg	5.35	1,450.25	
		8	"	Stove	5.35	42.50	
		5	"	Nut	5.35	32.10	
		5	"	Cumberland	4.25	21.25	4,371.99
		393.277	Lbs.	Timothy Hay	.75	2,949.58	
		82,544	"	Clover	.65	537.18	
		48,915	"	Straw	.75	366.86	
		12,825	Bus.	Oats	.39	5,001.75	
		7,200	Lbs.	Bran	.90	64.80	
		21,000	"	Corn	1.15	241.50	
Sod	Frank J. Lennon Co.	1,000	"	Oil meal	1.50	15.00	
		1,500	"	Ground oats	1.00	15.00	
		1,000	"	Fine salt	.50	5.00	
		1,850	"	Rock "	.70	12.95	9,209.62
		325,211	"	Timothy Hay	1.075	3,496.02	
		60,819	"	Clover	.975	592.98	
		47,487	"	Straw	.85	403.84	
		10,775	Bus.	Oats	.54	5,818.50	
		6,400	Lbs.	Bran	1.40	89.60	
		17,000	"	Corn	1.45	246.50	
Manure	Charles L. Doran	700	"	Oil meal	2.00	14.00	
		400	"	Fine salt	.90	3.60	10,664.84
		452,217	Sq. ft.	Grass sod	15.00	6,783.25	6,783.25
		200,000	"	"	10.90	2,180.00	2,180.00
Manure	William Young		Loads	Horse manure	3.325	7,514.26	7,514.26
	Barnard Campbell & Co.	12,259.93	Cu. Yds.	"	1.75	4,637.53	4,637.53
	Charles L. Doran	2,650.02	"	"			



E YEAR 1906

	Miscellaneous	Labor and materials	
		Repairs & alterations	Sundries
January		\$641.20	\$3.60
February	\$216.10		473.40
March			8.50
April		909.07	247.00
May			271.30
June	5.76	158.08	150.00
July			480.00
August	ts and 233.79		
September	es and		113.34
October	ter 43.21		
November	use & 438.75		
December	\$937.61	\$1,708.35	\$1,747.14

Exhibit K

OPEN MARKET ORDERS ISSUED FOR PRISON MADE GOODS DURING THE YEAR 1906

Month	Total	Baskets	Brushes & brooms	Furniture	Hardware & castings	Ash cans	Settee castings	Wrought iron tree guards	Miscellaneous
January	112.80	\$76.80							
February	138.98		126.00		12.98				Doors & sashes \$36.00
March									
April	131.94		124.98	6.96					
May	134.13	106.08		28.05					
June	421.63		198.00		167.16				
July	419.59		112.00		33.42	183.12			Falls and dust pans 56.47
August	21.96				21.96				Cocoa mats 91.05
September									
October	2,106.98		91.98				2,015.00		
November	303.70		195.00			108.70			
December	2,309.18		56.00	15.66	59.62			2,177.90	
Total	\$6,100.89	\$182.88	\$903.96	\$59.67	\$295.14	\$291.82	\$2,015.00	\$2,177.90	\$183.52

Exhibit L

**OPEN MARKET ORDERS ISSUED FOR LABOR AND MATERIALS DURING THE YEAR 1906
AND CHARGED TO APPROPRIATION ACCOUNTS.**

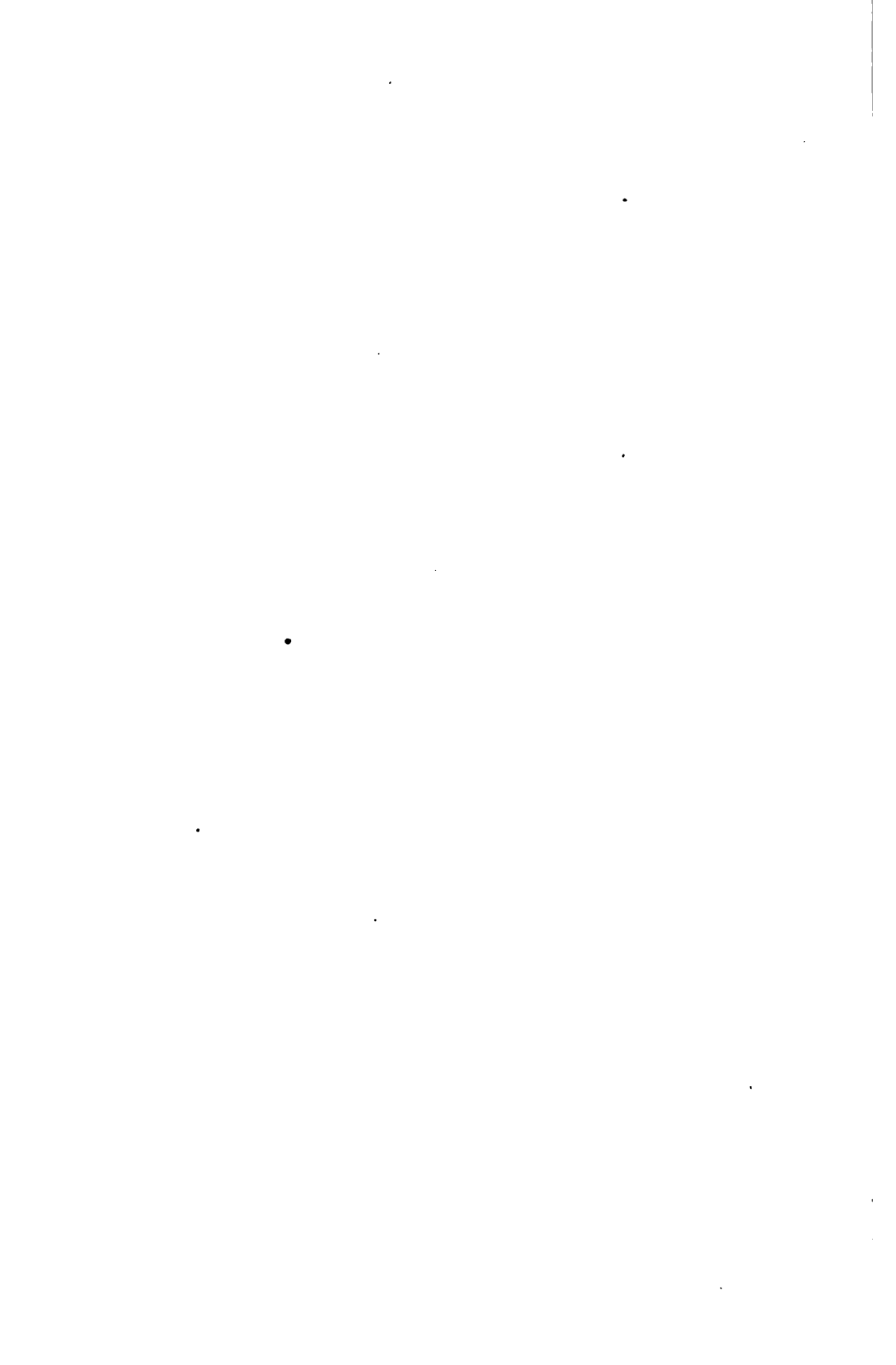
Month	Total	Horse-shoeing	Veterinary	Repairs & alterations	Use of disinfectors	Supplies, including labor or service	Sundries
January	\$537.31	\$407.75	\$122.70	\$4.00			\$2.86
February	2,650.76	695.52	223.70	1,517.63		\$53.00	160.91
March	560.81	19.75		7.50			533.56
April	1,025.68	408.13	123.50	151.42		247.63	95.00
May	1,800.46	389.01	128.40	433.25	205.80		644.00
June	2,015.00	389.88	169.92	232.00	411.60	114.10	697.50
July	1,462.70	377.63	111.20	913.87		273.00	60.00
August	968.66	429.00	108.08	158.58			
September	1,202.85	385.50	85.00	164.75	411.60		156.00
October	1,102.23	399.75	119.25	164.70		253.78	164.75
November	522.65	373.00	106.65	8.00			35.00
December	1,377.50	389.25	102.00	142.25			744.00
Total	\$15,226.61	\$4,664.17	\$1,400.40	\$3,897.95	\$1,029.00*	\$941.51*	\$3,293.58

* In the recapitulation (Exhibit "O"), this exhibit is shown in two columns, "Use of disinfectors" and "Supplies, including labor and service," being represented separately.

Exhibit M

PERISHABLE GOODS DURING THE YEAR 1906

Animals	Birds	Seeds	Plants	Trees and shrubs	Greenhouse stock	Bulbs
\$42.00		\$272.20 15.34 271.00	\$35.00 298.50 320.00 78.00 197.75	\$1,880.15 939.46 528.75	\$21.88 180.10 171.00	
150.00				29.00 862.50		90.00
200.00	724.50			1,012.50	26.00	75.00
\$392.00	\$818.50	\$558.54	\$929.25	\$5,252.36	\$398.98	\$165.00



ACCOUNTS DURING THE YEAR 1906

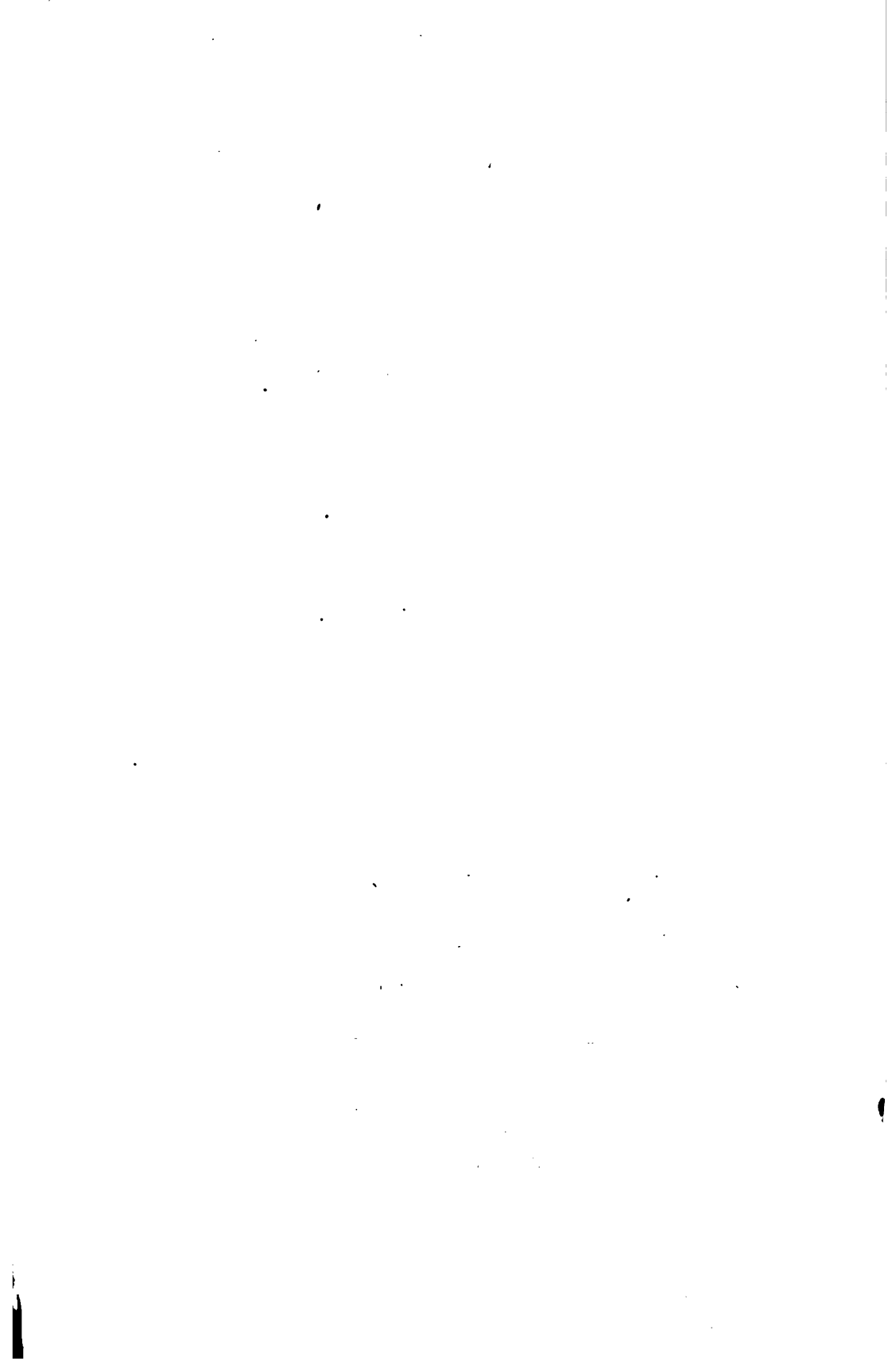
Glass, painters' supplies and oils	Drugs and chemicals	Newspaper clippings and subscriptions	Stable supplies	Miscellaneous
\$133.14	\$135.35	\$41.50	\$72.70	\$114.09
1.00	31.35		72.39	119.12
329.65	13.50		20.88	200.49
137.63	32.78	7.50	424.61	69.78
80.55	92.77	7.50	53.11	80.66
59.37	35.25	7.50	447.92	250.00
12.60	52.43	22.50	142.55	307.96
151.56	66.26		36.28	44.29
82.09	5.03		13.18	85.40
32.79	7.75		156.24	138.89
45.02	13.90	22.50	35.66	100.75
	146.65	2.00	64.27	186.01
\$1,065.40	\$633.02	\$111.00	\$1,538.88	\$1,697.38

Exhibit O

RECAPITULATION OF OPEN MARKET ORDERS ISSUED DURING THE YEAR 1906

Month	Total open market orders issued in 1906	Perishable goods	Corporate stock accounts	Prison made goods	Appropriation accounts		
					Labor and material	Supplies, in- cluding labor and material	Emergency supplies
January	\$3,078.96	\$289.68	\$930.63	\$112.80	\$537.31		\$1,208.54
February	4,610.59	292.59	680.96	138.98	2,597.76	53.00	847.30
March	5,166.77	2,998.18	450.46		560.81		1,157.32
April	4,003.49	1,541.96	247.00	131.94	778.05	247.63	1,056.91
May	5,034.47	703.00	1,262.71	134.13	1,594.66	205.80	1,134.17
June	4,594.70	792.78		421.63	1,489.30	525.70	1,366.29
July	3,737.63	27.30	1,064.43	419.59	1,462.70		763.61
August	2,862.77	162.10	501.00	21.96	695.66	273.00	1,209.05
September	2,202.48	594.70			791.25	411.60	404.93
October	5,470.04	880.50	399.99	2,106.98	848.45	253.78	980.34
November	3,171.81	420.85	1,127.30	303.70	522.65		797.31
December	7,460.11	2,534.90	443.29	2,309.18	1,377.50		790.24
Total	\$51,394.82	\$11,238.54	\$7,112.77	\$6,100.89	\$13,256.10*	\$1,970.51*	\$11,716.01

* Comprise total of Exhibit "N"



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P
t, 1904-1905; (b) VETERINARY SERVICES, 1904-1905,
D (d) ARCHITECTS' COMMISSIONS, 1905.

nary	c			d
	Statement of coal purchased on open market orders in 1906			
0905	American Museum of Natural History	Metropolitan Museum of Art	Aquarium	Statement of architects' commissions paid during 1905, exclusive of those for the New York public library
08.35	\$890.94		\$1,022.77	\$844.20
	850.50	\$877.91		487.32
	927.68	1,846.62		
95.00	1,399.63	1,808.62	1,209.95	364.23
17.40	1,089.28		655.30	735.48
51.00			414.45	510.85
	812.14	941.17	454.00	
27.10		912.46		
39.85	955.85	909.83	815.90	364.54
78.00		904.55	413.82	300.00
			394.56	1,331.31
31.25	914.88		435.24	685.76
17.45	\$7,840.90	\$8,201.16	\$5,815.89	\$5,573.69



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2-III

7 BALANCES FOUND AT THE ARSENAL OFFICE,
30, 1907.

In account became inactive				Balances November 30, 1907		
1896-1900	1901-1905	1906-1907		Inactive	Active	Authorized but not used
1,220.23	5,428.48	22,239.43		28,888.14	1,543,136.91	319,920.66
291,109.62	5,032.71			299,859.59	11,834.37	
\$285,460.86	\$10,461.19	\$22,239.43		\$328,747.73	\$1,554,861.28	\$319,920.66

Exhibit R-1

APPROPRIATION BALANCES IN OLD LEDGER AT ARSENAL OFFICE SHOWN UNDER THE PERIODS IN WHICH THEY CEASED TO BE ACTIVE

Appropriation accounts	Year authorized	Period in which account became inactive				Balance Nov. 30, 1907
		1889-1890	1891-1895	1896-1900	1901-1904	
1 Labor maintenance supplies, construction and repairs	1885					\$9.25
2 " " "	1887	9.25				13.50
3 Police	1888	13.50				55.45
4 Labor maintenance supplies, construction and repairs	1888		\$55.45			358.12
5 Maintenance 23rd and 24th wards	1889		358.12			956.09
6 Labor maintenance and supplies—general maintenance	1889		956.09			114.30
7 Zoological department	1892				114.30	14.82
8 Labor maintenance and supplies—construction and repairs	1892		14.82			338.00
9 Police—supplies and repairs	1893			338.00		11.08
10 Labor maintenance and supplies—construction and repairs	1894			11.08		17.73
11 Zoological department	1894			17.73		3.90
12 Riverside Park and Avenue—improvement and maintenance of	1894			3.90		12.58
13 Improvement and maintenance of parks in 23rd and 24th wards	1894			12.58		615.76
14 Parks outside of 23rd and 24th wards—improvement and maintenance	1894			615.76		6.76
15 Music—Central Park and city parks	1894			6.76		1.00
16 Harlem River bridges—general maintenance, etc.	1894		1.00			5.00
17 Surveys, maps and plans	1894			5.00		12.41
18 Cleaning lakes in Central Park	1894		6.17			6.17
19 Aquarium—Castle Garden	1894			19.79		19.79
20 Salaries	1895			.07		118.78
21 Police—salaries	1895			118.78		6.46
22 Labor maintenance, supplies, water supply, etc.	1895			6.46		181.73
23 Zoological department	1895			181.73	181.73	173.76
24 Maintenance of Museums—American Museum of Natural History	1895			173.76		25.00
25 Improvement and maintenance of parks in 23rd and 24th wards	1895			25.00		31.23
26 Parks outside of 23rd and 24th wards—improvement and maintenance	1895			31.23		72.71
27 Harlem River bridges—general maintenance, etc.	1895			72.71		2,802.65
28 Surveys, maps and plans	1895			2,802.65		99.70
29 Aquarium at Castle Garden	1895			99.70		134.70
30 Harlem River bridges	1895			134.70		3,800.00
31 Total		\$22.75	\$1,391.65	\$8,307.06	\$296.03	\$10,017.49

Exhibit R-II

APPROPRIATION BALANCES FOR 1897 AND PRIOR YEARS, AS SHOWN ON THE BOOKS OF
THE DEPARTMENT OF FINANCE

Appropriation accounts		Year authorized	Remarks	Balance Nov. 30, 1907
1	Labor maintenance and supplies	1884		\$1.35
2	" "	1885		9.00
3	Police supplies	1897	Cancelled warrant	.12
4	Zoological department	1887	" "	.14
5	" "	1891	" "	.15
6	Labor maintenance, supplies, construction and repairs—general maintenance	1892	Security on contract	114.30
7	Harlem River Bridge repairs—improvement and maintenance	1877	Cancelled warrant	.10
8	Surveying, laying out, monumenting, etc.	1880	" "	.25
9	Surveys, maps and plans	1890	" "	100.00
10	Labor maintenance and supplies	1897	" "	.30
11	Maintenance, 23rd and 24th Wards	1896	" "	450.00
Total				\$875.71

Exhibit S

**LIST OF SUGGESTED ACCOUNTING BOOKS AND
RECORDS**

Income Accounts

Registers

File

(To be kept in cashier's office)

- | | |
|--------------------------------------|--|
| 1 Register of concessions and leases | Copies of concessions and leases and of rebate vouchers. |
| 2 Cash receipts | Copies of permits, graduated stubs or duplicate receipts, advices of auction sales, etc. |
| 3 Cash disbursements | Receipts from city chamberlain, depositors or comptroller. |

Expenditure Accounts

Forms

(To be kept in various offices)

- 4 Requisition for purchases
- 5 Requisition on storekeepers
- 6 Contract on open market orders
- 7 Storekeeper's report
- 8 Stable report
- 9 Greenhouse report
- 10 Nursery report
- 11 Manure pit report

Registers

(To be kept in bookkeeper's office)

- | | |
|--|---|
| 12 Contract register | Copies of contracts |
| 13 Order register—contract and open market | Copies of contract and open market orders |
| 14 Invoice register | Copies of invoices |
| 15 Register of "A" vouchers | Copies of "A" vouchers |
| 16 Register of "B" vouchers | Copies of "B" vouchers |

Subsidiary Ledgers

(To be kept by storekeepers)

17 Stock ledger

(To be kept in bookkeeper's office)

18 Contract ledger

19 Expense ledger

20 Property, construction and betterment ledger

21 Appropriation ledger

22 Corporate stock and revenue
bond fund ledger

General Journal and Ledger

(To be kept by chief accountant)

23 General journal

24 General ledger

Exhibit T—1.

DESCRIPTION OF SUGGESTED ACCOUNTING RECORDS

Income Accounts

Registers	Description
(To be kept in Cashier's Office)	
1 Registers of concessions and leases	<p>A bound book in which concessions and leases requiring more than one payment may be entered in numerical order. To be provided with the following columns:</p> <p>Concession or lease number Date issued Name of lessee Date of expiration Terms January (repeat for each month) Charge Credit Cash Folio Amount Expense Rebate number Amount Balance—arrears</p> <p>Short leaves to be inserted providing for twelve months with one writing of the lease or concession.</p>
2 Cashbook—receipts	<p>A bound book to record all cash receipts. To have the following columns:</p> <p>Date From whom received Concession, lease or permit number Register folio Cash received Concession charges and rents receivable Income accounts General fund Projection permits Sale of condemned property Sinking fund Vault permits Zoological fund Sale of animals, etc. Deposits—street openings, etc. Deposits—security for bids</p>

- 3 Cash book — disbursements
- A bound book to record all cash disbursements. To have the following columns:
- Date
 - To whom paid
 - Voucher number
 - Folio
 - Cash disbursed
 - City chamberlain
 - Deposits—street openings, etc.
 - Deposits—security for bids

Expenditure Accounts

Forms	Description
4 Requisition for purchase	A form drawn in duplicate on which requests for purchases may be made
5 Requisition on storekeeper	A form drawn in duplicate on which requests for purchases may be made
6 Contract and open market orders	A form drawn in sextuplicate on which the purchasing agent may make all orders
7 Storekeeper's report	A form on which the storekeeper may render a monthly report to the chief accountant of materials and supplies distributed and the place in which they are to be used. The reports will serve as the basis of a journal entry transferring stock to expense
8 Stable report	A form on which the stable foreman may render a periodical report to the chief accountant of the daily assignment of horses to the various parks and offices. The report will be the basis of a journal entry transferring stable cost to park and office expense
9 Greenhouse report	A form on which the head gardener may render a periodical report of the chief accountant of the number of plants distributed from the greenhouses and the places in which they are used. This report to be the basis of a journal entry transferring greenhouse cost to park and office expense
10 Nursery report	A form on which the head arboriculturist may render a periodical report of the number of trees and shrubs distributed from the nurseries and of the places in which they were used. The report to be the basis of a journal entry transferring nursery cost to the various park expense accounts

11 Manure report

A form on which the foreman in charge may render a periodical report of the amount of manure distributed from the 97th Street pit and the places in which it was used. The report to serve as a basis for journal entry transferring manure pit cost to park expense

Registers

Description

(To be Kept in Bookkeeper's Office)

12 Contract register

A bound book in which all contracts may be recorded in numerical and chronological order under the following headings:

Contract number
 Name of contractor
 Character of goods or service
 Appropriation or bond fund
 Amount of contract
 Divisions
 Total
 Proposal number
 Corporation counsel for approval of contracts
 Transmitted to
 Received from
 Date of award
 Comptroller for approval of sureties
 Transmitted to
 Received from
 Contractor for execution
 Transmitted to
 Received from
 Comptroller
 Original filed
 Notice for return of deposit
 Certificate received from
 Department of finance number
 Triplicate copy of contract sent to contractor

13 Order register—contract and open market

A bound book in which all orders may be recorded in numerical and chronological order, and in which all vouchers for payment of invoices on these orders are also entered under the following headings:

Order
 Number
 Date
 Name of contractor or vendor
 Number of
 Requisition
 Contract
 Estimated cost
 Total

Registers**Description**

Contracts
Open market orders
Appropriation
Bond fund
Adjustments
Month of January
Month of February
Month of March
Voucher number
Month of January
Date
"A" vouchers
"B" vouchers
Month of February
Date
"A" vouchers
"B" vouchers
Month of March
Date
"A" vouchers
"B" vouchers

14 Register of invoices

A bound book in which all invoices received may be recorded in numerical and chronological order. To contain the following headings:

Invoice
Number
Date
Order number
Amount
Invoices
Stores
Arsenal storekeeper
Repair department storekeeper
Expense
Property, construction and betterments

15 Register of "A" vouchers

A bound book in which all vouchers drawn against appropriation accounts may be recorded in numerical and chronological order. To have the following columns:

Voucher
Number
Date
Date of transmission
Name of claimant
Order number
Invoice
Date
Number
Stores
Expense
Property, construction and betterments
Amount of voucher

Description

- 16 Register of "B" vouchers A bound book in which all vouchers drawn against revenue bond funds and corporate stock accounts may be recorded in numerical and chronological order. The headings to be the same as in the register of "A" vouchers

Subsidiary Ledgers

(To be Kept by Storekeepers)

- 17 Stores Ledger A loose leaf ledger to be kept in the office of the storekeeper, in which all receipts of material and supplies may be charged and all disbursements of supplies may be credited, one page being used for each account. An account to be kept with each kind of supplies under the following headings:

Received
Date
Order number
Quantity
Price
Amount
Dispensed
Date
Requisition number
Quantity
Price
Amount

In case there be a large number of points to which any one class of supply may be distributed, short leaves to be inserted to provide for such distribution

(To be Kept in Bookkeeper's Office)

- 18 Contract ledger A loose leaf ledger in which accounts may be kept with each contract, one page being used for each contract. A description of the contract to appear at the head of the page, showing the name and address of contractor, class of article, quantity, price, date of award, specification line, comptroller's number, contract number and amount. The column headings to be as follows:

Orders
Date
Number
Quantity
Amount
Other description if any

Description

Receipts
Date
Quantity
Invoices
Date
Amount
Adjustments
Add
Subtract
Vouchers
"A" number
"B" number
Date
Transmitted
Amount
Monthly total
Balance of contract

In case a contract may cover several lines of supplies or material, a sheet ruled in blocks is to be inserted opposite such contract page, on which a record may be kept of quantity of supplies or material delivered, and amount on account of each line number. At the head of each block a description of the article contracted for is to be inserted which shows line number, article, quantity, price and amount. The columns of each block to have the following headings:

Date
Number
Quantity
Amount
Balance

19 Expense ledger

A loose leaf ledger to show, under the headings set forth in Exhibit X, the various operating and maintenance expenses of the department, one page to be used for each general class of expense accounts, the detailed expenses to be carried in columns. The expense columns to receive postings from the expense classification shown on the back of the central office copy of the order supporting the invoice. The descriptive column headings to be as follows:

Invoice
Number
Date
Order number
Short particulars
Amount of charge

The remaining columns of the page and columns on short leaf inserts to be used for the expense distribution

Description

20 Property, construction, and betterments ledger A bound book in which accounts may be kept with property, construction, equipment and other permanent assets and betterments thereon, one page to be used for each account. To receive its charges from the distribution in the central office copies of orders supporting the invoices. To be provided with columns in which the details of cost may be shown

21 Appropriation ledger A loose leaf ledger in which an account may be opened with each appropriation under the following headings, one page being used for each account:

Voucher
Number
Date
Date of transmission
Name of claimant
Character of service or supplies
Dr.—audited vouchers
Cr.—appropriation and transfers
Monthly balance
Contract and open market order reserve
Date
Contract number
Order number
Debit
Credit
Balance

The accounts to this book would be credited from budget advices and transfers and charged from the "A" vouchers, showing at any time the amount of the appropriation that is still available, after having taken into account the voucher charges against the appropriation and the contract and open market order reserve. Columns to be provided for recording contract and open market order reserve, the debit column receiving its posting from the contracts and orders registered and the credit column from the "A" vouchers liquidating such contracts and orders

22 Corporate stock and revenue bond fund ledger A loose leaf ledger in which accounts may be kept with each revenue bond fund and corporate stock account, showing the amount of bonds authorized, the proceeds of bonds transferred from the sales of bonds for various municipal purposes to each fund authorized, the vouchers charged against the account, and the amount reserved

Description

for incomplected contracts and open market orders. The headings of the columns to be as follows:

Bonds authorized
Date
Amount
Proceeds of bonds deposited
Date
Par value
Premiums
Voucher
Number
Date
Date of transmission
Name of claimant
Character of service or supplies
Dr.—audited vouchers
Cr.—funds authorized
Monthly balance
Contracts and open market order
reserve
Date
Contract number
Order number
Debit
Credit
Balance

General Journal and Ledger

(To be Kept by the Chief Accountant)

- | | |
|--------------------|---|
| 23 General journal | A bound book in which all closing entries and entries from the various reports may be made |
| 24 General ledger | A bound book in which the controlling account of the departmental accounting system may be kept |

Exhibit T-II

DESCRIPTION OF SUGGESTED ACCOUNTING PROCEDURE

Income and Cash Accounts

The procedure to be followed with respect to the income and cash accounts proposed to be installed in the office of cashier and with respect to the granting of concessions, making leases, and in handling of cash receipts, is as follows:

- 1 On request of the applicant for concessions, leases and permits, the assistant secretary shall prepare the original document by carbon process in quadruplicate, each copy being on paper of a different tint.
- 2 The commissioner, having satisfied himself that the concession, lease or permit should be granted, should sign each copy, sending one to the department of finance, one to the superintendent of parks, one to the cashier, and one to the applicant.
- 3 The superintendent of parks should classify his copies by sections and check them with the foreman's weekly or monthly reports as to the concessions, leases or permits being exercised in the several sections, thus insuring that rights or privileges shall not be exercised for which no revenue is being received.
- 4 In the case of concessions and leases that require periodic payments, preferably the bookkeeper but permissibly the cashier should immediately enter a copy in the register of concessions and leases, giving to it a serial number and filing the copy to support the entry. The accruals should be entered in the register in detail each month. At the end of each month the total charges should be carried through its journal to the controlling account in the general ledger. Payments should be made direct to the cashier, who should enter them in his cash book, noting the serial number of the privilege. At the time each payment is made the cashier should make out a receipt, on engraved stationery, with a graduated stub or in duplicate, giving the original to the payor, and filing the stub or duplicate numerically as his own voucher for the cash received. The cashier should post the cash receipt to its proper place in the register of concessions and leases and credit the monthly total of such receipts to the controlling account in the general ledger. The cashier should furnish the commissioner and assistant secretary monthly with statements of all arrearages, and the latter should see that prompt payment is made or that proper steps are taken for satisfaction.
- 5 The amounts shown on permits for bay-windows, vault permits, receipts from sales of animals, and other payments coincident with transactions out of which revenues accrue, the cashier should enter at once in his cash book. The form of cash book (Exhibit "V") provides for the date, amount received, the number of the permit or receipt, and the class of revenue, one column being used for each class. After entry in the cash book and before making up the statement to the comptroller, each collection returned should be checked to the amount shown on the graduated stub or carbon copy of the permits and receipts. The permits as well as the receipts should be on engraved stationery and serially numbered, and recorded before leaving the department of finance. Thus each piece of financial stationery would be accounted for, and by proper inspection the department would be assured of getting all its income on its books.
- 6 A copy of each concession or lease would be sent to the department of finance as soon as executed. At the end of each day or week (or if the present practice be followed at the end of each month) a statement would be made up by the cashier of the details of all cash receipts. This statement would be supported by copies of permits issued coincident with payments, by graduated stubs or carbon copies of receipts for payments on concessions and leases, etc., and by certified returns from the department employee attending auction sales of animals and condemned articles. The statement and supporting evidence of receipts accompanied by a check would be sent to the department of finance.
- 7 In case rebates were made to the lessee for repairs, or for other reasons, the voucher for such rebate should be in duplicate approved by the commissioner. The voucher should be accompanied by invoices and other documents in duplicate to support the claim, one

set of which should be sent the department of finance, and the other retained in the office to support the entry to the credit of the lessee in the register of concessions and leases. The lessee should be currently charged the full amount contracted for in the lease or concession and credited on the register with cash paid as shown by the cash book and with rebates as shown by the rebate vouchers. The total amount shown in the expense column of the register would be credited by the bookkeeper to the controlling account for concession charges and rents receivable, and debited to the proper expense accounts.

- 8 As before indicated, the monthly total of each column in the cash book and the monthly totals of the charge and expense columns of the register would be journalized to the general ledger, where control would be maintained over the balance column of the register of concessions and leases.

By this procedure, proper files of documents, receipts, etc., would be maintained to support all entries and to serve as a basis of audit; proper books would be maintained to record the documents and receipts, and the responsibility for originating charges, receiving cash and recording these transactions would be so divided between the commissioner, the department of finance, the cashier and the bookkeeper, as to give the city reasonable assurance that so far as the department of parks was concerned it would have a strict accounting for all its income.

It may be said in passing, that all references to the department of finance in the recommendations just made are in accordance with the proposed accounting system recently adopted by that department, but until this system is installed, the statements, etc., which are now sent to the department of finance should be continued.

Expenditure Accounts

The procedure to be followed with respect to the forms and records proposed to be installed for expenditure accounting is treated under record or form headings as follows:

Requisitions on the Storekeeper

Employees under the direction of the superintendent of parks should send all requests for supplies to the superintendent of supplies on a storehouse requisition made out in duplicate and signed by the foreman making the request. This requisition should be addressed to the superintendent of supplies and should state where the articles are to be delivered. The superintendent of supplies is to send it to the superintendent of parks, and the latter, if he approves, should sign the requisition, having first crossed out any items which he does not wish the foreman to receive. The superintendent of parks is to send the signed requisition to the Arsenal storekeeper.

The storekeeper should date the requisition and give it a serial number next following that given to the preceding requisition. He should note in the "remarks" column any items which he may not have in stock, should make a list of them on an "advice of goods not in stock," state thereon the requisition number and the date, the foreman's name, and where the articles are to be used, and send the advice back to the superintendent of parks so that the latter may take such action on it as he may choose. The storekeeper should then deliver the items remaining on the requisition to the foreman, getting his receipt on the original requisition, which the storekeeper is to place in his file in numerical order to be used as a posting medium to the credit of the stock ledger. The carbon copy is to be sent by the storekeeper to the superintendent of parks as a notice to the latter of tools, supplies, etc., delivered to the foreman.

If the storekeeper is delayed in making part of his delivery to the foreman, he may place the articles so delayed on a partial delivery slip. When he makes delivery of these articles he should treat the partial delivery slip the same as he would the original storehouse requisition, ob-

taining thereon the receipt of the foreman, filing it with the original storehouse requisition as a basis for a credit entry in his stock ledger, making reference on the original to the partial delivery slip, and sending the carbon copy of the partial delivery slip to the superintendent of parks as a notice to him of the delivery of tools and supplies to foremen. All deliveries of stock to foremen should be made by the department supply wagon, except in cases of emergency, when the foreman would be permitted to send for his supplies.

Requisition for Purchases

If, when the superintendent of parks first receives the requisition on the storekeeper, he knows that it is for something that is not in stock, he will make out a requisition on the purchasing agent. In case the superintendent of parks receives an advice of goods not in stock from the storekeeper, he may issue a requisition on the purchasing agent for the items stated on one or more of these advices. The privilege of issuing such requisitions would be extended to the persons at present having it, namely, the superintendent of parks, chief engineer, director of menagerie and directors of the museums and the aquarium. Purchase requisitions are to be made out in duplicate, stating at the head of the requisition the bureau division or storeroom desiring the articles to be purchased. The requisition is to be signed by the person making it, who also certifies "that work or supplies above specified are necessary." Purchase requisition will then be sent to the superintendent of supplies, who will certify that the articles asked for are not in stock. The requisitions will then be sent to the purchasing agent, who should place against each item the name of the vendor from whom he wishes to buy, and the account which is to be charged. He should approve the requisition at the bottom, and send it to the commissioner for his approval. The commissioner will make any changes of names of vendors, accounts, etc., on the requisition, which he may deem proper.

On the return of the requisition to the purchasing agent with the commissioner's signature, the purchasing agent should date the same and give the requisition a serial number next following the last on his requisition file. As the orders are issued by him he should record the order numbers against each item on the requisition. He will then send the carbon copy of the requisition to the superintendent of supplies, who will bind it in numerical order and use it as a substitute for his present record of supplies. If necessary, the superintendent of parks, chief engineer, etc., may retain a third carbon copy of purchase requisitions issued by them, as a permanent record in their respective offices.

Orders—Contracts and Open Market

On receipt of purchase requisitions approved by the commissioner, the purchasing agent will issue orders in sextuplicate. The orders should be directed to the vendor and should state the person and place to which the articles are to be delivered. Under the present ruling of the department of finance, if several budget or bond accounts are to be charged with the goods purchased from one dealer, separate orders should be made out for each charge. The purchasing agent will give each order its date and consecutive number from his order file, and place thereon the contract number and the number of the purchase requisition under which the order was issued. The account to be charged will appear on the face of the order. The original order, the vendor's copy and the purchasing agent's copy are to be signed by the purchasing agent on the line provided under the legend "a certificate of necessity for the above work or supplies has been placed on file in this department." The chief accountant or bookkeeper is to certify on the original copy that there are "funds duly authorized to meet the expenditure." Before sending to the vendor, the order should be approved by the commissioner.

The original copy and the vendor's copy are then to be sent to the vendor.

A third copy is to be retained by the purchasing agent and bound in numerical order as his record of orders issued. This copy should be kept in an "unfilled order" binder until the invoice is received, when the purchasing agent will insert the prices on his copy, indicate thereon the date received, and the fact that the order has been filled. He should then place his copy in its proper order in the binder for "filled orders."

A fourth copy is to be sent to the superintendent of supplies as a notice of goods ordered, for whose receipt and inspection he is to be responsible. This copy is finally to be bound by the superintendent of supplies with the requisition on which the order was issued and will complete the record which would be substituted for the present record of supplies. The superintendent of supplies should first place his copy in a binder for orders which have not been filled and inspected. When he has received notice of the receipt of the goods and has verified their quantity and quality, he will indicate the same on his copy of the order, with the date of verification, and place it with its proper requisition in the binder first mentioned.

A fifth copy of the order is to be sent to the point of delivery and is to serve as a notice to the foreman at that point that goods have been ordered and are to be delivered to him. This copy is to be retained by the foreman and take the place of any present written records of goods ordered. He should place this copy in the binder for unfilled orders until the goods are received from the vendor, when he should check his copy of the order with the vendor's invoice and with the original order, inserting the prices and amounts from the invoice in his copy of the order. In the case of a storeroom, the storekeeper should make this order the basis of the charge ledger.

The sixth copy is to be sent to the bookkeeper, and is to be the basis for his entry under the present system in the record of appropriation and bond fund accounts.

Invoices and Deliveries

Under the system proposed by the Bureau the purchasing agent must give the order its official number at the time it is written and the bookkeeper will record it as described in this exhibit under the title "order register."

The vendor must deliver the original order and invoices in triplicate with the goods to the person and place mentioned in the order, retaining the vendor's copy in his own possession. The invoices and original order must accompany the goods and must be delivered to the department by the vendor. Goods must be called for except in cases of emergency by the employees of the department.

On receipt of the goods, the employee to whom they are delivered is to check them to the invoices, and to the original copy and his own copy of the order. If the vendor makes only a partial delivery on an order, he must send a memorandum bill to which the employee receiving must then check the goods; he is also to check the goods delivered to his copy of the order and make out a partial delivery slip which he will receipt and send to the superintendent of supplies as a notice of a partial delivery. The superintendent of supplies having verified the quantity and quality by inspection and checked the items delivered on his copy of the order, he should forward the partial delivery slip to the purchasing agent, who is to retain it until the invoice is received, when he is to file it with his copy of the order.

In case of a partial delivery, the vendor is to retain the original order until the last delivery; with this delivery he is to send the original order, and invoices in triplicate for the entire order. On receipt of the original order, the employee to whom the goods have been delivered is to receipt it and send it with the original invoice and one copy to the

superintendent of supplies, retaining one copy of the invoice as a part of his permanent records. All deliveries of goods from the storehouse to employees should be made in the department wagon, except in cases of emergency, when the employee will be permitted to send for them.

The superintendent of supplies, having satisfied himself by personal inspection or by certificate of his inspector that the quantity and quality of the goods are correct, is to certify to that effect on the original order. In either case the certificate of the one inspecting is to be attached. He is also to be responsible for the extensions and footings on the invoices, and is to certify to the correctness of these on the original invoice itself. Having performed this work, he is to forward the original order with the duplicate invoices to the purchasing agent, who must certify on the original invoice that the prices are correct, and in turn forward the original order and duplicate invoices to the bookkeeper. The bookkeeper is to retain a copy of the invoice with his own copy of the order for the office records, and is to send the original order and invoice to the comptroller attached to a voucher, having first obtained on the voucher the approvals required by the department of finance. The approval of the vouching officer should go to the genuineness of the signatures of the several employees and agents certifying to the various facts necessary to his approval.

Appropriation Ledger

On receipt of budget advices at the beginning of the year, the bookkeeper should open accounts in his appropriation ledger, one page being used for each appropriation item or account. He should credit these accounts from his advice with the total amount of each appropriation. He should do this through his general journal, journalizing the items in detail or by making a general entry of the total items. In this case the journal entry "budget allowance" to "reserve for appropriations" would be supported by the items in detail contained in the City Record, which would be posted in the general journal as supporting description from which the appropriation ledger would be posted. As vouchers chargeable to appropriations are recorded in the voucher register, similar entries would be made in the appropriation ledger as charges to the various appropriation accounts. These charges would be made directly from the voucher itself. At the end of the month the total of the appropriation vouchers so recorded in the voucher register should be debited to "appropriation account" in the general ledger, the balance of which account is the controlling total, to which the trial balance of the appropriation ledger must prove.

As contracts and open market orders are recorded in their respective registers, they are also to be entered in the appropriation accounts in the debit column of that section carried under the title "reserve for contract and open market orders." These entries are to be made directly from the contracts and orders. As vouchers in liquidation of invoices on these contracts and orders are to be passed, they are to be entered in the order register against the proper contract or open market order; they are also to be entered in the appropriation accounts affected in the appropriation ledger, on the credit side of the "reserve for contract and open market order." Thus it will be seen that the net balances of the reserves for appropriations in the appropriation ledger must represent the amount unencumbered by contracts and orders chargeable against each particular account. It will also be seen that each appropriation account will show two balances, one a balance unexpended, the other the balance remaining unencumbered by contracts and orders and therefor still available.

Bond Fund Ledger

As advices are received of bond funds authorized, the bookkeeper should open an account in his bond fund ledger for the full amount of each new authorization, one page being used for each account. An

entry should also be made in the general ledger through the general journal, debiting "bond funds authorized" and crediting "reserve for bond funds authorized." Both the entry in the bond fund ledger and in the general journal should be made from the advice itself. As the bookkeeper receives advices of transfers of the proceeds of bonds sold for various municipal purposes, he should enter the amount in the credit columns in the section of the bond ledger under the title "proceeds of bond sales," showing the par value and premium, if any, in their respective columns. These entries are also to be journalized to the general ledger, the amounts being debited to "bond funds available" and credited to "reserve for bond funds available." When transfers are made of the proceeds of bond sales for various municipal purposes, the amount of such transfers is to be subtracted from the amount of authorizations, thus, by reverse journal entries, leaving the amount of each authorization unissued. The journal entries on each transfer would be "reserve for bond funds authorized" to "bond funds authorized" and "bond funds available" to "reserve for bond funds available." As contracts and open market orders chargeable to bond fund accounts are recorded in the contract and order registers, the amount so recorded would be entered in the bond fund account affected in the debit column of the section under the title "contract and open market reserve." As "B" vouchers are registered in liquidation of such contracts and open market orders, the amounts of the orders and contracts liquidated should be entered on the credit side of "contract and open market order reserve" section of the bond fund ledger in the accounts affected, and the amounts of the vouchers will be debited to the unexpended bond fund balance. The difference shown in each account between bonds authorized and proceeds of bonds deposited will represent the amount of bonds authorized but not available for charges, and the trial balance totals of such difference must prove with "bonds authorized" account in the general ledger. The balance of the "contract and open market order reserve" will show the amount of unvouched contracts and orders reserved against the account, and the totals of these balances will be proved to the "contract and open market order reserve—bond funds" account in the general ledger. In each account, therefore, will be shown three balances, viz.: (1) the balance of the bond fund authorized but not made available by transfer of cash; (2) the unexpended cash balance available for the payment of audited vouchers; and (3) the unencumbered balance against which new contracts and orders may be issued.

Contract Register and Ledger

On receipt of a contract from the assistant secretary, the bookkeeper must enter it in the contract register against a serial number, giving the contract the same number for filing reference. At the same time the bookkeeper would open an account for the contract in the contract ledger, using one page for each contract and placing the name of the contractor, the date, the number, the character of the contract, the amount and other required information in the heading. If there is no room on the ledger page for recording the different supplies and materials shown in the contract, he would insert a sheet with block ruling for recording each line separately, one block being used for each line number. As orders are drawn against a contract, they must be entered in the proper account in the contract ledger showing the date, the number of the order, the quantity and the amount. The date and quantity of goods received and the date and amount of invoices are similarly entered. When vouchers are registered which apply to contracts, they are to be entered in the voucher column of the contract sheet, and also each line contained in the invoice vouched is to be entered on the insert sheet under the proper block heading. The several lines carried on the insert are to be proved to the total of the voucher column in the main account, and the monthly total of vouchers shown in the account, sub-

tracted from the contract total, will give the trial balance. By this method the contract page of the account will show: (1) the total orders issued against the contracts, (2) the date and total quantity of supplies received, (3) the date and total amount of invoices, (4) the total of the vouchers charged to date, and (5) the amount of the contract that is still unfilled. The insert sheets will give: (1) a record of each line number showing the dates and number of vouchers, (2) the total quantity received (3) the total voucher cost of quantities received, and (4) the balance still to be vouchered.

The monthly total of the contract register would be charged in the general ledger to "contract and open market orders," and credited to "reserve for contract and open market orders." As above indicated, each contract and open market order would be entered in the debit reserve columns of the proper accounts in the appropriation or bond fund ledger. Thus, the trial balances of the contract and open market order reserves in the appropriation and bond fund ledgers would prove to the general ledger account.

Order Register

On receipt of the central office copy of an order from the purchasing agent, the bookkeeper would register it in the order register, noting its serial filing number. The amount of orders against contracts would be entered in the column marked "contracts." The amount of "open market orders" against "appropriations" would be entered in the column so headed, as would also "open market orders" against "bond funds." The bookkeeper would keep the central office copies of orders in an unfilled order file, until the vouchers for the liquidation of the invoices for deliveries under orders are drawn. He would then file the order and the duplicate invoice in a voucher jacket in his office. If an open market order, he would enter it in its proper appropriation or bond fund account on the debit side of the "reserve for contract and open market orders" as above described. If an order against a contract, the amount of the order would be posted to the contract ledger as a charge against the contract affected. Vouchers in liquidation of invoices on orders are entered in the voucher columns of the order register, three columns each being provided for this purpose to enable the bookkeeper to enter all liquidations of a particular month in a column carried for that month. The three columns make provision for three months of liquidations, any orders not liquidated at the end of three months being listed and forwarded.

The monthly totals of the two open market order columns in the order register would be charged in the general ledger to "contract and open market orders" and credited to "reserve for contract and open market orders." The totals of the monthly liquidating column in the order register would be journalized at the end of the month, reversing the first entry for the amount, i.e., "reserve for contract and open market orders" to "contract and open market orders," thus reducing the general ledger balance in the reserve account, to which the trial balance of the reserve sections of the appropriation ledger and bond fund ledgers must prove.

The Invoice Register

As invoices are received by the bookkeeper they would be entered chronologically in a register of invoices and given a serial filing number. They would then be placed in an unvouched invoice file until vouched. After being vouched, the duplicate invoice would be filed with the central office copy of the order in the bookkeeper's office and the original invoice with the original order would be attached to the voucher and sent to the comptroller. As some time may elapse between the registry of the invoice and the registry of the voucher, the total of all registered invoices would be debited to expenses, stores, construction, etc., and

credited to an "invoices payable" account on the general ledger. Thus a complete record of liabilities would be made as soon as incurred, and corresponding general ledger expense and asset accounts would be set up as a means of controlling the accuracy of subsidiary ledgers, the journal entries being made from corresponding columns in the invoice register. After entry in the invoice register, the invoices would be posted in the same general classification to the "stores" ledgers, the "expense" ledger, and the "property, construction and betterments" ledgers. In each of these ledgers the invoices would be entered under the proper general and sub-headings to give the detailed information required. At the end of each month the chief accountant would take off trial balances from these subsidiary ledgers and compare the trial balance totals with the accounts on the general ledger set up from the register totals as "stores—Arsenal," "stores—repair department," "expense," and "property, construction and betterments."

Expense Ledger

The expense ledger arranged under the general and sub-headings shown in Exhibit "X" would receive its charges from the invoices just spoken of and from the journalized storekeeper's, stable, and repair shop reports mentioned later in this exhibit. Its object is to group expenses under appropriate headings, thus to obtain the true cost of maintaining or operating each park, playground, bath, comfort station, office, building or institution in the department.

Property, Construction and Betterments Ledger

The property construction and betterments ledger referred to above would be arranged to show the detail cost of each new piece of property or building, the original and present cost of park horses and rolling stock, the menagerie, etc. It will provide the department with a most necessary record, the absence of which has been severely felt in the past.

Stores Ledger

Stores ledger would be opened up in each storeroom. In these ledgers accounts would be kept for each item of supply or material. These accounts would be so arranged and classified that each item might be most quickly found by the storekeeper and most intelligently arranged on his monthly report. As soon as a storekeeper has checked a receipt of material or supplies with the original order, the invoice and the storekeeper's copy of the order, he would charge himself with the goods received in the proper account in his stores ledger, also recording therein the date, the order number, the quantity, the price and amount. He would then file the storekeeper's copy of the original order and his copy of the invoice in support of the entry. No entry of the receipt in any other book would be necessary. He would then certify the original order, as set forth in this exhibit, under "open market orders" and forward the same together with the duplicate and original invoices to the superintendent of supplies. On the delivery of stores to the various parks or offices on a storekeeper's requisition, he would credit himself with the delivery in the proper account in the stores ledger from the requisition, stating the date, the requisition number, the quantity, the price and amount. The requisition would then be filed in numerical order in support of the credit entry. He would also extend the quantity distributed into one of the distribution columns headed to indicate the park or office division in which the supplies are to be used. At the end of each month he would foot the debits and credits in accounts that have been active during the month, prove the footings of the distribution columns to the credit column and transfer the totals of supplies distributed as shown by the distribution columns to the storekeeper's report, described later in this exhibit. Each account in his

ledger would show at any time the actual amount of goods of that particular kind in stock, which in turn would be proved by inventory and trial balance; the trial balances total of stores ledger would be proved by the corresponding stores account in the general ledger posted through the general journal from the invoice register, and the report of the storekeeper.

Repair Department

If the repair foremen are able to describe their work on the daily report with enough accuracy and detail to enable the payroll clerks intelligently to charge the various expense accounts with the time, the present form of report may be used; otherwise the system of repair requisitions now installed in the department of street cleaning, which show the complete cost of each individual job, should be introduced. To make this continuation of the present reports possible, the weekly statement from the repair shops of material used should also contain such accurate information that intelligent charges of repair stores to expense may be made by the bookkeeper. For example, time or material reported as expended on park benches, settees, etc., which are being made for stock should be charged to the stores account for such benches, settees, etc., the same as would be done if there were articles purchased and charged directly from invoices. When the benches are requisitioned from the repair storekeeper for a particular park, the repair storekeeper will so report on his weekly statement of stores distributed, and a proper transfer will be made by the chief accountants from repair stores to expense. Other items would be similarly treated.

Any overhead time such as supervision and idle time of the repair gangs, or time and material expended on repairs to the shops themselves, should first be charged to the repair department. This would be distributed monthly to the various park and office expense accounts, in the same proportion as the direct expense.

Storekeeper's Report

As before suggested, at the end of the month each storekeeper would transfer to his report the totals of material distributed to each branch of the service during that month. The title of each active stock would appear at the left, followed by the quantity, price and amount dispensed during the month. In the report form, columns are provided in which must be recorded the quantity and amount distributed to each point, with the name of the locality in the heading. The total of this report would show the amount of stores distributed to each park or office, and would become the basis of a journal entry to the general ledger crediting stores account and charging expense. This entry would give the bookkeeper totals to which the trial balances must prove.

Expense Reports

The bookkeeper would transfer the totals of the monthly charges shown on his expense ledger to an expense report. This (Exhibit "W") is so arranged as to collect the facts regarding each class of expense accounts on one sheet. For example, the report for park expenses is provided with eight columns, one column being used for each park division to be reported on. At the left of each page are listed the expense accounts in detail under such general heads as operative expense, maintenance expense, etc. These reports may be used both as a trial balance and as information to the commissioner as to the total monthly expense of operating and maintaining each park and institution in his department. The total column at the left will give the monthly total of all expenses.

When it is considered that the forms submitted in Exhibit "W" cover not only parks but all playgrounds, baths, comfort stations, offices, buildings, institutions, etc., in fact every unit and function in the de-

partment, it will be readily seen of what value such a statement may prove either to the commissioner or to any one interested in this branch of the municipal service.

Greenhouse Report

All labor and material expended on the greenhouses would first be charged to the greenhouses in the expense ledger. At the end of each month the head gardener would report to the chief accountant the number and kind of plants distributed during the month from each greenhouse and the park or office to which they were distributed. These reports would be used as a basis for a journal entry, from which the greenhouse cost would be distributed to the various park and office expense accounts in the expense ledger.

Nursery Reports

All labor and material expended on the two nurseries would first be charged to the respective nursery cost accounts in the expense ledger. Each month the head arboriculturist would report to the chief accountant the number and kinds of trees and shrubs distributed monthly to the parks in which they were placed. These reports would be used as the basis of a journal entry, from which the nursery cost would be distributed to the various park expense accounts in the expense ledger.

Stable Reports

All labor and material expended on the two stables would first be charged to the respective stable cost accounts in the expense ledger. The time of drivers assigned permanently to each park or office would be charged directly to the park or office affected. At the end of the month, the stable foreman at 86th Street and the foreman in charge of the stable at the Harlem River Driveway would report to the chief accountant the number of horse days that the horses were assigned to the parks or offices in which they were used, which report would be used as a basis for a monthly journal entry for the distribution of the monthly stable cost to the park and office expense accounts in the expense ledger.

Manure Pit Report

All labor and material expended in hauling manure to the 79th Street yard, in the preparation of manure at that place for use as well as the labor cost of carting it to the various points where it is to be used, would first be charged by the bookkeeper to manure pit. Each month the foreman in charge at the pit would report to the chief accountant the amount of manure distributed during the month to the place where it was used. The report would then be used as a basis of journal entry crediting the manure pit cost and charging various expense accounts in the expense ledger.

Registers of "A" and "B" Vouchers

When invoices are ready to be vouched, the original invoice would be bound with the original order in a voucher jacket and registered in the register of "A" or "B" vouchers against the serial filing number; those vouchers chargeable against appropriations would be recorded in the register for "A" vouchers, and those chargeable against revenue bond funds or corporate stock accounts would be recorded in the register for "B" vouchers. The bookkeeper would also charge the amount of each voucher to the account affected in the appropriation or bond fund ledger. If the voucher be in payment of a contract or open market order he would enter the amount of the voucher in the order register on the line of the original order entry, showing the amount of the adjustment, if such were made, in the adjustment column; he would then enter the

amount of the order liquidated in the credit column in the contract and open market order reserve division of the ledger. At the end of the month the chief accountant would enter the monthly totals of the voucher register in the general ledger, charging invoices and crediting "A" audit vouchers or "B" audit vouchers as the case might be. As the "A" vouchers have been charged to individual appropriation accounts in the appropriation ledger, and the "B" vouchers are charged to the individual accounts in the bond fund ledger, a second journal entry would be made charging the "appropriation reserves" and "bond fund reserves" in the general ledger. The chief accountant would then have the controlling figures in his general ledger to which the totals of unexpended balances in the appropriation and bond fund ledgers would be proved. The duplicate invoice and the central office copy of the order would be bound in a voucher jacket and filed in the bookkeeper's office in support of entries in the voucher register. This office copy of the voucher would bear such information as to give any one auditing the accounts of the department sufficient proof of the correctness of the charge. For example, if supplies have been charged to a corporate stock account, the information on the voucher must be such as to prove conclusively that the stores invoices or the expense invoices may be so charged.

General Journal

Through this book it would be well for the chief accountant to pass the monthly totals of the registers, although if he desires he may make the postings to his general ledger directly from the registers themselves. This book would contain all closing entries at the end of the year, and also such entries as have not been provided for in the registers named, such as the entries to be made from monthly reports, etc.

General Ledger

In this ledger the chief accountant would maintain all the controlling accounts. By means of these accounts he would be able to hold the storekeepers responsible for the value of their stock on hand, and each sub-ledger bookkeeper responsible for the accuracy of his work. Before the bookkeepers have furnished him with the detailed trial balances from the lease and concessions receivable ledger, the expense ledger, the property construction and betterment ledger, appropriation ledger or bond fund ledger, the chief accountant by means of his controlling accounts will know the total of balances to which each must prove. The only errors which may not be detected by him in the process of regular monthly closings would be transpositions between accounts in the same book. These errors would be detected by comparison of the trial balances reported from the department of finance for such books as are kept at the central office.

Exhibit U

**JOURNAL ENTRIES TO CLOSE SUGGESTED REGISTERS
AND CASH BOOKS AND TO TRANSFER
STOCK TO EXPENSES**

Number of book shown in Exhibit T, 1	Debits	Credits
---	--------	---------

Income Accounts

1	Concessions and leases re- ceivable Expense	Income — concessions and leases—general fund Concessions and leases re- ceivable
2	Cash	Concessions and leases re- ceivable Income—projection permits —general fund Income—sale of condemned property—general fund Income — vault permits — sinking fund Income—sale of animals, etc.—zoological fund Deposits—street openings, etc. Deposits—security for bids
3	City chamberlain Deposits—street openings, etc. Deposits—security for bids	Cash

Expenditure Accounts

7	Expense	Arsenal stores Repair stores
8	Expense (specific accounts —expense ledger)	Stable cost (expense ledger)
9	Expense (specific accounts —expense ledger)	Greenhouse cost (expense ledger)
10	Expense (specific accounts —expense ledger)	Nursery cost (expense ledger)
11	Expense (specific accounts —expense ledger)	Manure pit cost (expense ledger)
12	Contract and open market orders	Reserve for contract and open market orders— appropriations Reserve for contract and open market orders— bond funds

13	Contract and open market orders	Reserve for contract and open market orders—appropriations Reserve for contract and open market orders—bond funds
	and	
	Reserve for contract and open market orders—appropriations Reserve for contract and open market orders—bond funds	Contract and open market orders
14	Repair stores Arsenal stores Expense Property, construction, and betterments	Invoices—stores Invoices—expense Invoices — property, construction and betterments
15	Invoices—stores Invoices—expense Invoices — property, construction and betterments	Audited "A" vouchers
	and	
	Reserve for appropriations	Budget allowance
16	Invoices—stores Invoices—expense Invoices — property, construction and betterments	Audited "B" vouchers
	and	
	Bond funds available	Reserve for bond funds available

Exhibit V

SUGGESTED FORMS

Supplementary to the list and description of records contained herein, there were drafts of forms submitted to the commissioner, as follows:

Forms

- 1 Requisitions for purchases
- 2 Requisitions on storekeepers
- 3 Contract and open market orders
- 4 Storekeepers' reports

Registers

Income

- 1 Cash receipts register
- 2 Cash disbursements register
- 3 Lease and concession register

Expenditure

- 4 Contract register
- 5 Order register—contract and open market
- 6 Invoice register
- 7 Register of "A" vouchers
- 8 Register of "B" vouchers

Subsidiary Ledgers

- 1 Contract ledger
- 2 Expense ledger
- 3 Stock ledger
- 4 Appropriation ledger
- 5 Corporate stock and revenue bond fund ledgers

Exhibit W

FORMS OF EXPENSE SUMMARIES PROPOSED BY THE BUREAU OF MUNICIPAL RESEARCH TO BE USED FOR A MONTHLY REPORT

To the end that the commissioner may have before him monthly a summary of the expenses of the department, the following list of forms for reporting is submitted:

- 1 Administrative office
- 2 General maintenance of parks and care of trees in city streets
- 3 Playgrounds and gymnasiums
- 4 Bathhouses and comfort stations
- 5 Buildings and miscellaneous departments
- 6 Museums
- 7 Stables and manure pit
- 8 Nurseries and greenhouses
- 9 Repair shops

Exhibit X

**DETAILED EXPENSE ANALYSIS TO BE USED IN THE
PREPARATION OF AN EXPENSE LEDGER**

General Administration—Park Board

- Salaries and wages
 - Commissioners
 - Secretary
 - Landscape architect
 - Sundry employees
- Office expenses
 - Furniture and fittings—repairs and renewals
 - Supplies
 - Postage
 - Press clippings
 - Periodicals and magazines
 - Books, atlases and maps
 - Towel service
 - Miscellaneous
 - Telephone
- General expenses
 - Carfares
 - Stable expenses
 - Horses, carriages and harness

Administration—Manhattan and Richmond

- Commissioner's office
 - Salaries and wages
 - Secretaries
 - Clerks
 - Stenographers, messengers, telephone operators and laborers
- Office expenses
 - Furniture and fittings—repairs and renewals
 - Supplies
 - Postage
 - Press clippings
 - Periodicals and magazines
 - Books, atlases and maps
 - Towel service
 - Miscellaneous
 - Engineering supplies
 - Drawing materials
 - Greenhouse (cost)
 - Telephone
- General expense
 - Carfares
 - Stable (cost)
 - Horses, carriages and harness
- Office of superintendent of parks
 - Salaries and wages
 - Superintendent
 - Assistant superintendents and general foremen
 - Clerks
 - Statistician and inspectors
 - Laborers
 - Office expenses
 - (Same as commissioner's office)
 - General expenses
 - (Same as commissioner's office)

Office of chief engineer
 Salaries and wages
 Chief engineer
 Assistants
 Engineers and draughtsman
 Inspectors
 Stenographer
 Office expenses
 (Same as commissioner's office)
 General expenses
 (Same as commissioner's office)
 Architect's office
 Salaries and wages
 Architect
 Assistants
 Office expenses
 (Same as commissioner's office)
 General expenses
 (Same as commissioner's office)
 Office of superintendent of supplies
 Salaries and wages
 Superintendent
 Purchasing agent
 Inspectors
 Storekeepers and assistant
 Clerks
 Laborers
 Payroll clerks
 Office expenses
 (Same as commissioner's office)
 General expenses
 (Same as commissioner's office)
 Office of bookkeeper
 Salaries and wages
 Chief bookkeeper
 Clerk
 Office expenses
 (Same as commissioner's office)
 General expenses
 (Same as commissioner's office)
 Office of meteorologist
 Salaries and wages
 Meteorologist
 Assistant
 Clerk
 Office expenses
 (Same as commissioner's office)
 General expenses
 (Same as commissioner's office)

General Maintenance of Parks and Care of Trees in City Streets

The parks referred to under this heading are as follows:

Silver Lake Park, Port Richmond, S. I., Stapleton, S. I., Battery
 Park, Bowling Green, Jeannette Park, City Hall Park, Duane St.
 Park, Beach St. Park, Mulberry Bend Park, Paradise Park, Triangle,
 Worth and Baxter Streets, William H. Seward Park, Rutgers Park,
 Corlear's Hook Park, Grand St. Park, Hamilton Fish Park, Tomp-
 kins Square, Cooper Park, Canal St. Park, Hudson Park, Christopher
 St. Park, Abingdon Square, Jackson Square, Washington Square,
 Union Square, Stuyvesant Square, East 17th St. Park, Madison
 Square, Chelsea Park, Greeley Square, Herald Square Park, St.

Gabriel's Park, Ryan Park, Park Ave. Parks, 34th to 40th Streets, Bryant Park, De Witt Clinton Park, Central Park 1st Section, Central Park 2nd Section, Central Park 3rd Section, Central Park 4th Section, Central Park 5th Section, Central Park 6th Section, Central Park 7th Section, Riverside Park 1st Section, Riverside Park 2nd Section, Riverside Park 3rd Section, Empire Park South, Empire Park North, Sherman Square, West End Ave. North of 70th St., Seventy-second St. West, Triangle, Broadway and 73rd St., Manhattan Square, 77th St. and Central Park West, Eighty-sixth St. West, Ninety-sixth St. West, Triangle, Broadway and 106th St., Fifth Ave., 59th to 110th St., Park Ave. Parks, 56th to 96th Sts., John Jay Park, East River Park, Thos. Jefferson Park, Morningside Park, Triangle, Manhattan Ave. and 114th St., Triangle, Seventh Ave. and 117th St., Hancock Square, Mt. Morris Park, St. Nicholas Park (old), St. Nicholas Park (new), Triangle, Broadway and 137th St., Triangle, St. Nicholas Ave. and 136th St., Triangle, St. Nicholas Ave. and 149th St., Colonial Park, Harlem Lane Park, Triangle, Edgecomb Ave. and 155th St., Harlem River Driveway, High Bridge Park, High Bridge Extension, Washington Bridge Park, Fort George Park, Fort Washington Park, Cathedral Parkway, One Hundred and Twenty-second Street to Amsterdam Avenue, Kilpatrick Park, Jasper Oval Park.

Each park appearing above would be shown on the expense ledger under the following headings:

Maintenance

Specific charges

Buildings

Labor

Materials and supplies

Furniture and fixtures

Labor

Materials and purchases

Walks

Labor

Materials

Drives and roadways

Labor

Materials

Lawns, flowerbeds, etc.

Labor

Gardeners

Laborers

Materials and purchases

Greenhouse (cost)

Manure and fertilizers purchased

Manure pit (cost)

Sod and mould

Sand and loam

Trees and shrubs

Labor

Pruning and planting

Spraying

Materials and purchases

Manure and fertilizers purchased

Manure pit (cost)

Nursery (cost)

Snow removal

Labor

Materials

Tools and implements

Labor

- Materials (repairs)
- Tools condemned
- General charges
- General work
 - Foreman
 - Laborers
 - Drivers
 - Stable (cost)
 - Hired teams and carts, road machines and rollers
 - Fuel (section houses, etc.)
 - Music

Playgrounds and Gymnasiums

The playgrounds and gymnasium referred to under this heading are as follows:

Corlear's Hook Park, Wm. H. Seward Park, Hamilton Fish Park, Tompkins Square Park, Stuyvesant Park, Hudson Park, East 17th St. Park, St. Gabriel's Park, De Witt Clinton Park, John Jay Park, East River Park, Thomas Jefferson Park.

Each playground and gymnasium appearing above would be shown on the expense ledger under the following headings:

- Operation
 - Labor
 - Attendants
 - Laborers
 - Supplies
 - Fuel
 - Janitor's supplies
 - Toilet paper
 - Disinfectants
 - Drugs and medicines
 - Miscellaneous
- Maintenance
 - Buildings
 - Labor
 - Materials
 - Furniture and fixtures
 - Labor
 - Materials
 - Apparatus and sporting goods
 - Labor
 - Materials (for repairs)
 - Purchases

Bath Houses and Comfort Stations

The baths and comfort stations referred to under this heading are as follows:

Baths:

William H. Seward Park, De Witt Clinton Park, Thomas Jefferson Park.

Comfort stations:

Battery Park, City Hall Park, Corlear's Hook Park, Mulberry Bend Park, Greeley Square Park, William H. Seward Park, Rutgers Park, Hamilton Fish Park, Union Square Park, Washington Square Park, Stuyvesant Square Park, Cooper Square Park, East 17th Street Park, Tompkins Square Park, Hudson Park, Bryant Park, Madison Square Park, St. Gabriel's Park, De Witt Clinton Park, Central Park 1st section, Central Park 2nd section, Central Park 3rd section, Central Park 4th section, Central Park 5th section, Central Park 6th section, Central Park 7th section, Riverside Parkway 1st sec-

tion, Riverside Parkway 2nd section, Riverside Parkway 3rd section, Morningside Park, Jumel Mansion, John Jay Park, Mt. Morris Park, Thomas Jefferson Park, Harlem River Driveway.

Each bath and comfort station appearing above would be shown on the expense ledger under the following headings:

Operation

Labor

- Attendants
- Cleaners
- Engineer and fireman
- Laborers

Supplies

- Fuel
- Janitor's supplies
 - Toilet paper
 - Disinfectants
 - Soap and cleansers
 - Towel service
- Miscellaneous

Maintenance

Buildings

- Labor
- Materials
- Furniture and fixtures
 - Labor
 - Materials (repairs)
 - Purchases

Office Buildings and Institutions

The buildings and institutions referred to under this heading are as follows:

Administration, Jumel Mansion, Grant's Tomb, entomological laboratory, conservatories, zoological department, children's school farm, 97th Street yard.

Each building and institution appearing above would be shown on the expense ledger under the following headings:

Operation

Salaries and wages

- Director, superintendent or administrative head
- Curators and custodians
- Foremen
- Engineers and firemen
- Laborers and cleaners
- Special laborers
 - Entomologist
 - Gardeners
 - Keepers
 - Attendants
 - Drivers

Supplies

- Fuel
- Janitor's supplies
 - Disinfectants
 - Sundries
- Drugs and medicines
- Food for animals and birds
- Forage
- Miscellaneous
- General expense
 - Carfare
 - Sundries

Maintenance

- Buildings**
 - Labor**
 - Materials**
- Furniture and fixtures**
 - Labor**
 - Materials**
- Tools and implements**
 - Labor**
 - Materials**
- Tools condemned**
- Trees and shrubs**
 - Labor**
 - Materials**
 - Nursery (cost)**
 - Moss, earth, etc.**
- Plants, seeds and bulbs**
 - Labor**
 - Materials**
 - Greenhouse (cost)**
 - Moss, earth, etc.**
- Collections**
 - Animals**
 - Birds**
 - Reptiles**

Museums

The museums referred to under this heading are as follows:

Aquarium, American Museum of Natural History, Metropolitan Museum of Art.

Each museum appearing above would be shown under the following headings:

Operation

- Salaries and wages**
 - Director**
 - Technical staff**
 - Attendants**
- Supplies**
 - Fuel**
 - Electricity**
 - Janitor's supplies**
 - Toilet paper**
 - Soap and cleansers**
 - Disinfectants**
 - Towel service**
 - Drugs and medicines**
 - Food for fishes**
 - Dry goods**
 - Office supplies**
 - Elevator supplies**
 - Mechanical supplies**

Telephone

Carfares

Maintenance

- Buildings**
 - Labor**
 - Materials**
- Furniture and fixtures**
 - Labor**
 - Materials**

- Elevators
 - Labor
 - Materials
- Machinery and tools
 - Materials
 - Labor
- Collections and exhibits
 - Fish
 - Sundries

Stables, Nurseries, Greenhouses, Manure Pit and Repair Department

The expense charges to stables, greenhouses and nurseries, repair shops and manure pit should be set up in a portion of the expense ledger by themselves, where they would be treated in the same manner as stores accounts until transferred to park or office expenses, as described in Exhibit T.

Each stable (86th St. and Harlem River Driveway) would be shown on the expense ledger under the following headings:

- Operation
 - Salaries and wages
 - Foremen
 - Hostlers
 - Stablemen
 - Supplies
 - Forage and bedding
 - Blankets and robes
 - Fuel
 - Drugs and medicines
 - Harness supplies
 - Stable supplies
 - General expense
 - Telephone service
 - Horseshoeing
 - Veterinary services
- Maintenance
 - Buildings
 - Labor
 - Materials
 - Furniture and fittings
 - Materials
 - Labor
 - Harness
 - Labor
 - Materials
 - Rolling stock
 - Labor
 - Materials

Horses

Each nursery (65th St. and Riverside Drive and each greenhouse (105th St. and 65th St.) would be shown on the expense ledger, under the following headings:

- Operation
 - Salaries and wages
 - Head gardener or arboriculturist
 - Foreman
 - Gardeners or arboriculturists
 - Engineers and firemen
 - Drivers
 - Laborers
 - Supplies and materials
 - Fuel

Seeds, bulbs and plants
Trees and shrubs
Moss and sod
Flowerpots
Manure and fertilizers purchased
Manure pit (cost)

Miscellaneous

Maintenance

Buildings

Labor

Materials

Furniture and fixtures

Labor

Materials

Tools and implements

Labor

Materials

Each repair shop (carpenters', plumbers', painters', wheelwrights', mechanics', riggers', masons', leather repairers') and each building in which repair shops are located (86th St. shop, 86th St. stable and 79th St. yard) would be shown in the expense ledger under the following headings:

Operation

Salaries and wages

Foremen

Workmen

Helpers

Engineers and firemen

Clerks

Supplies

Fuel

Oil and waste

Mechanical supplies

Maintenance

Buildings

Labor

Materials

Furniture and fixtures

Labor

Materials

Machinery

Labor

Materials

Engine and boilers

Labor

Materials

Tools and implements

Labor

Materials

The cost of the manure pit (97th St.) would be shown in the expense ledger under the following headings:

Operation

Salaries and wages

Foremen

Laborers

Drivers

Supplies

Sundries

Maintenance

Labor

Materials

Exhibit Y

REPORT ON THE ACCOUNTING SYSTEM AND PROCEDURE OF THE DEPARTMENT OF PARKS, BOROUGHES OF MANHATTAN AND RICHMOND, RENDERED BY THEODORE KOEHLER, C. P. A., DECEMBER, 28, 1905, AT THE REQUEST OF COMMISSIONER SAMUEL PARSONS, JR.

This report, on file in the department since 1905, though general in nature, calls attention to serious conditions existing in the department at that time which should have received prompt administrative attention. Many of the conditions described by Mr. Koehler have not yet been remedied. Those portions of the report that bear especially on the findings of the Bureau of Municipal Research have been underscored for the purposes of this exhibit.

THEO. KOEHLER

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1135 Broadway

New York, 28th December, 1905.

SAMUEL PARSONS, Jr., Esq.,

Commissioner of Parks,

Boroughs of Manhattan and Richmond,

New York City.

Sir: I have the honor to transmit herein my report on the several specific subjects of inquiry outlined in the following letter of instruction, viz.:

December 14, 1905.

Theodore Koehler, Esq., C.P.A.,

1135 Broadway, City.

Dear Sir:

In confirmation of my recent conversation with you, relative to the revision of the bookkeeping or accounting system of this Department, in the Boroughs of Manhattan and Richmond, I desire to engage your services as professional accountant to make such examination of the accounting methods and procedure at present employed in the Department as will enable you to report to me your findings and conclusions touching the practicability and

extent of a thorough revision of the system upon the lines which I have explained to you, and as I may further indicate, with a view to keeping the current Park accounts, and records relative thereto, in such a manner as will clearly reflect the Department's resources, obligations and activities, and provide ready information concerning all significant totals and essential details useful in the intelligent and scientific administration of its affairs.

Your compensation to be at the prevailing rate for professional accounting work, not exceeding the sum of Two Hundred and Fifty Dollars (\$250).

Respectfully,

(Signed) SAM'L PARSONS, Jr.,

Commissioner of Parks,

Boroughs of Manhattan and Richmond.

In accordance therefore with your request I have, during the time intervening between the date of the above letter and that of this Report, made an examination of the books and forms now in use by the Department of Parks, and have carefully noted the method governing their conduct, and the procedure, which taken in conjunction therewith, constitutes the present system of accounts in operation by this Department of the City Government.

In the first place it is in order to state that the manner in which the Park records are now kept and the form which they consequently assume could not, from an accounting standpoint, be properly dignified by the term "System," as few of the attributes which commonly attach to this term are to be recognized in the paucity of information and general disorganization which characterizes the Park accounts. The utter disregard of double entry,—the repeated writing of the same work over and over again without developing any further facts, either by synthethis or analysis,—and the limitation of results to the bare necessities of accounting for appropriation and bond credits, or, the meeting of the few exactions of the Comptroller's office,—stamps the whole effort as pitifully crude and for the most part, misdirected energy.

It would not be fair to make such a merciless characterization of the system now being followed in good faith and, in all probability, with conscientious effort by your bookkeepers, without justifying my criticism by pointing out more specific and obvious defects and instances of unscientific expedient; and, before entering therefore upon the subject of remedies, I will direct attention to those features and conditions which militate against the efficiency of the accounts as now conducted, and which, unless corrected, will prove a permanent barrier to any adequate or practical results.

These books are conducted in such a manner as to be practically repetitions of the same work and but little ingenuity would be required to reduce the labor expended upon them to one-half.*

Record Book
Voucher Book
Audit Book

The record book is peculiarly awkward in that it necessitates the constant entry of items out of all sequence and order, and in consequence precludes consecutive editions. The primary motive of this book, which is to register unaudited requisitions in their first estimated amounts as a check to overdraw-ing appropriations, is defeated in its very purpose by the constant cancellation and alteration of the figures originally entered; instead of there being a systematic qualification of the amounts by increase and decrease entries properly earmarked to the items affected. The book therefore displays much un-availing effort and very indifferent utility.

The voucher register is an exhibition of columnizing run mad. Seventy-nine (79) columns occupying seven (7) pages are used to distribute less than fifty (50) items or the contents of one controlling column. If this practice was employed by the Comptroller on the General Appropriation Ledger of the City it would require about twenty-six hundred (2600) columns to distribute each page of warrants registered. The result is that most of the columns are blank, and, where entries occur, one or two is the maximum that appears on any page. This most outre book is the result of an effort to accomplish two diametrically opposite processes in the same volume,—namely, a chronological registration of vouchers in numerical sequence; and their allocation under the captions of all the specific and separate appropriation accounts affected.

The audit book is a repetition of the voucher register in all its absurd details, differing in that it deals only with the aggregate of each audit sheet transmitted to the department of finance. These audit sheets, instead of being counterfoils of the schedules of vouchers and so simultaneously produced as a carbon copy with one writing, are separate forms necessitating a complete duplication of the work.

It requires but a glance at the general ledger to observe that it belies its name and is in the main little more than another form of the record book. No complementary nominal, or controlling accounts are maintained and consequently the ledger can never balance; but stops short at simply showing unexpended balances on appropriation or bond accounts, with incidentally, a few memorandum accounts of receipts of miscellaneous revenue and their transfer to the city chamberlain.

General Ledger

* The manner of conducting these books is the same to-day as it was when the "Koehler" report was written.

It is true that some apparently double entry items are attempted, as, for instance, the annual charge of appropriation against the specific credits; yet, while the subsequent credit accounts are reduced and ultimately liquidated by vouchers charged thereto, the total appropriation is not correspondingly diminished, but stands in the full original amount in perpetuity. There is, furthermore, no journal or proper posting medium to this volume, and the park department is practically without any book which approaches in character the most rudimentary requirements of a ledger, while it is unnecessary to say that such a condition would not be tolerated even in a commercial institution of the least importance.

Rent Ledger

The rent ledger, so called, is a book that contains only credits for rents received, grouped under lessee's names, and conducted evidently under the theory that it was enough to account for what is received, while what is defaulted in—is best forgotten.

The bill ledger is a classification of vouchers under the names of the several contractors or vendors, and, while being no doubt a useful record so far as it goes, would be vastly more so, if a corresponding classification of the kind of goods, or nature of services furnished was also maintained. But like all the other books, it displays the maximum amount of work with the minimum results in the way of information, and is written up directly from the document without any attempt at a posting medium or double entry proof of accuracy, the various duplications of work being played against each other as the only means of proving their correctness.

The cash book is a chronological record of receipts from licenses and other sources of miscellaneous revenue, and, to be consistent with the prevailing system, stops short at the barest necessities,—failing totally to distinguish the income from the several boroughs, or to give any further information than can be picked off the comptroller's books from the account current, except in so far as it serves as a posting medium to the rent ledger or receipt account in the general ledger.

The statement book is a monthly abstract of the cash book treating only with receipts from licenses set against the names of the parties who hold them, being in fact similar in intention to the rent ledger, which deals in approximately the same manner with lessees.

A review of the payrolls, and the related forms upon which the data is collated for their compilation, is—with respect to the latter—a most incongruous exhibit of an effort at concentration. The payroll forms themselves are of course mandatory and conform to the requirements of the city paymaster's office; but, the auxiliary blanks upon which the time and wages of the men are collated and condensed, could unquestionably

undergo much advantageous revision, so as to furnish at the same time the facts upon which a scientific classification of labor could be effected,—expressed in proper accounts,—and so articulated with the appropriation account as to bring it under the test of double entry.

It would be possible to go on and write indefinitely of the lack of general relationship, structural coherency, and primary articulation which forces itself upon the attention at every turn in reviewing the present methods. But what has been said is sufficient to show that the ground has been carefully looked over and that the criticism of the system which I have made at the outset is warranted by facts.

The underlying elements which constitute the basis of the accounts are but imperfectly reflected in the classification of the appropriation or budget and but very generally stated in the titles of the bond and revenue bond funds. While at present this very broad classification of expenditure answers the immediate demand of the department of finance and affords a scheme for allocating payments on the department's books parallel with those on the comptroller's ledger, it is an entirely inadequate classification for the department's own purposes; and it is of the greatest importance that a further amplification or analysis of the present totals,—better expressing the action of the department along characteristic lines, be carefully and scientifically provided for—not only with respect to its financial transactions, but also with respect to those physical statistics—concerning which you have expressed a need for the better direction of certain features of park work.

So far as the remedy rests upon the science of accounts, and the accounting expedient which may be effectively employed in currently recording the activities of the department, and in order to readily deduce from such current records not only all material facts necessary to properly co-ordinate the department's accounts with those of the comptroller but also those of peculiar interest and value to the administration of the department's affairs—which are at present guided, if at all, solely by the blindest species of dead reckoning—it would be only a matter of suitable arrangement with a competent professional accountant, who would be vested with sufficient authority and latitude to enter upon his work untrammelled by clerical jealousies and obstructions and free from political influences and interference.

Until the park board, however, is permitted to take the initiative without running the gamut of the civil service bureau, the comptroller's newspaper experts, and other executive deputies to whom such matters are usually referred, there is

little prospect that any really advantageous change can be made for the reason that, of all the subjects that come before them for consideration, accountancy seems to meet with the least intelligent appreciation; and, however well intended their desire may be to assign such function to the commissioner of accounts, or the comptroller's accountants, and so keep it and its perquisites within the official circle, it is nevertheless that very policy—coupled with innocent indifference to the real importance of the undertaking—that has stood in the way of successful achievement.

The practicability therefore of effecting a revision of the accounts that would realize all the objects in your letter is well within scientific possibilities, as the problems which arise in the adaptation of accounting science to both the financial record and physical statistics are in no sense unsurmountable if concentrated attention and reasonable skill are brought to bear upon their solution. But the fact cannot be ignored that the present deplorable condition has continued despite the attention of both the commissioner of accounts and the comptroller having been repeatedly called to it.

In view of the numerous important matters that now engage the attention and monopolize the time of both the commissioners of accounts and the comptroller's experts it is only reasonable to infer that until a personal assignment of the work under special provisions is directly and positively made under auspices that make for bona fide improvement, it will be futile to work for any substantial relief.

In conclusion I would remark that a very substantial saving in the outlay of city money and pronounced improvement in the results attained, would surely follow a thorough revision of the park accounts and reorganization of its working procedure in the light of the intelligence which such accounts would afford; and it is, therefore, to be hoped that the demands for improvement which you have so persistently and ably made, and the plan to overcome the inertia and red tape by asking for a special authority to enter upon such an undertaking, will be either recognized in its true import, and facilitated by the comptroller, or special legislation be invoked to enable you to accomplish your purpose.

Yours faithfully,

(Signed) Theo. Koehler,

Certified Public Accountant, University of the State of New York.



BUREAU OF MUNICIPAL RESEARCH

January 1st, 1906. Organized as "Bureau of City Betterment"

May 3rd, 1907. Incorporated as "Bureau of Municipal Research"

PURPOSES

To promote efficient and economical municipal government; to promote the adoption of scientific methods of accounting and of reporting the details of municipal business, with a view to facilitating the work of public officials; to secure constructive publicity in matters pertaining to municipal problems; to collect, to classify, to analyze, to correlate, to interpret and to publish facts as to the administration of municipal government. (Articles of Incorporation)

REPORTS, JANUARY, 1906 to NOVEMBER, 1908

Some Phases of the Work of the Department of Street Cleaning

*City Owned Houses

*Salary Increases Not Provided for in Budget

*Inefficiency of Inspection of Combustibles

*The City of New York, the Street Railroad Companies and a Million and a Half Dollars

*How Manhattan is Governed

Analysis of the Salary Expenditure of the Department of Health of the City of New York for the Year 1908

A Department of Municipal Audit and Examination. Price 45c

Making a Municipal Budget; Functional Accounts and Records for the Department of Health. Price 80c.

*New York City's Department of Finance

The Park Question, Part I, Critical Study and Constructive Suggestions Pertaining to Administrative and Accounting Methods of the Department of Parks: Manhattan and Richmond. Price \$1.00

The Park Question, Part II, Critical Study and Constructive Suggestions Pertaining to Revenue and Deposits of the Department of Parks: Manhattan and Richmond. Price 50c.

Memorandum of Matters Relating to New York City's Debt that Suggest the Necessity either for Judicial Ruling or for Legislation. Price 35c.

Bureau of Child Hygiene. Price 95c.

REPORTS IN PROGRESS, NOVEMBER, 1908

Control of Water Revenues

Administration of Department of Water Supply, Gas and Electricity

Real Estate Transactions, Department of Finance

Tenement House Administration

Bureau of Supplies and Repairs, Department of Police

* Out of print

** Published and distributed by City Comptroller, 60 Broadway

THE PARK QUESTION

PART II

CRITICAL STUDY AND CONSTRUCTIVE SUGGESTIONS

PERTAINING TO

REVENUE AND DEPOSITS

OF THE

DEPARTMENT OF PARKS: MANHATTAN AND RICHMOND

Since the completion of this report, several conferences have been held with the present commissioner of parks for Manhattan and Richmond, Hon. Henry Smith, who states that he has corrected certain of the defects to which this report calls attention and is taking steps to reorganize fundamentally the methods of revenue and deposit. Inasmuch as the purpose of this report is to emphasize the pressing need for administrative methods not subject to change by successive commissioners, we publish this statement, as of April 30, 1908, recording with pleasure that Commissioner Smith not only gives evidence of being sensible to the defects in administration which he found upon assuming responsibility in November, 1907, but has already put a stop to many flagrant evils.

BUREAU OF MUNICIPAL RESEARCH

261 BROADWAY, NEW YORK CITY

September, 1908



Volcott fund

mayors, civic bodies and taxpayers to tell clearly the whole truth about revenues received from park property, conditions revealed by this investigation could not have so long continued.

In undertaking to place on a business basis the administration of parks in the boroughs of Manhattan and Richmond, the present commissioner has given his first attention to the control of park revenues. This report sets forth the points to which special attention should be directed. Uncontestable evidence has been given that in the past park commissioners have ignored business principles in granting concessions and privileges; that individuals have been permitted to occupy buildings located in parks for hotel or dwelling purposes without increasing public enjoyment of the parks, or without adequate revenue in return; that because of this neglect, privileges that constitute public nuisances have been tolerated within the boundaries of the parks..

Important as are the first steps taken by the present commissioner, this report explains why it is not possible to secure adequate control of revenues unless a complete change is made in the methods now employed in letting and controlling privileges.

Finally, the permanent correction of the evils discussed by this report will not be possible unless the city's central business office, the department of finance, assumes its responsibility for insuring a proper return for park privileges and brings under its control the revenue collecting agency of the department of parks.

BUREAU OF MUNICIPAL RESEARCH.

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Fruit stand at South Ferry which pays nothing for a valuable privilege. Commissioner Smith states that he has no jurisdiction over this stand.



This stand pays \$8,400 a year, the privilege having been let in July 1908 by Commissioner Smith. Located under Brooklyn Bridge Approach, City Hall Park.

**SIGNIFICANT FACTS DISCLOSED BY THE INVESTIGATION
HERE REPORTED**

1. The department of parks cannot plead ignorance of essential defects; because adverse reports were rendered by Theodore Koehler, C. P. A., December 26th, 1905; by the commissioners of accounts, October 30th, 1906; and by the bureau of municipal investigation and statistics of the department of finance, March 15th, 1907.
2. The present commissioner, while endeavoring to improve certain conditions described in this report, had on April 30, 1908, not corrected other important defects.
3. Commissioners Moses Herrman and Samuel Parsons, Jr., failed to relieve from responsibility the official to whom irregularities in the treatment of cash were charged in the report of the commissioner of accounts.
4. Former park commissioners have shared equally the responsibility for irregularities in the terms of leases, permits and allowances to holders, for permitting the care of revenue and deposits to remain in incompetent hands, and for the inefficiency of the system of accounting methods relating thereto. Owing to lack of an adequate system for keeping the commissioner currently informed, delinquent lessees might be in arrears for months without his knowledge or lost from the records.
5. The single entry system of accounting used in records now kept is utterly inadequate. The rent register installed at the recommendation of the commissioner of accounts has been discontinued; consequently there is no journal or register for recording the original charge to licensees. There is no check on the accuracy of the rent ledger, as it is uncontrolled by the general ledger; consequently the total rents due and unpaid can be learned only by laboriously taking a balance.
6. Up to February 1st, 1908, no record was maintained of deposits as they were made; moneys were not deposited in the month in which they were received; comparatively large sums of money were improperly

retained for a period of several months; other checks than those received from licensees were deposited.

7. Without advertising for competition, privileges have been let at rentals which indicate either ignorance of their value or questionable use of administrative discretion. There was on April 30th, no accurate list of privileges producing revenue, with supporting documents.
8. There is no inspection for keeping in touch with licensees and learning the proper value of privileges.
9. Irregularities in the making of leases and in the terms allowed concessionaires by former commissioners require explanation.
10. There is no evidence to explain extensions to leases and reduction in fees for them before the original leases expired, made by former commissioners.
11. A reprehensible practice long obtained with reference to the repairs of buildings occupied by lessees: (1) of allowing the licensee to pay therefor and deduct the amount from his rent; (2) of granting a lease, at a reduced rate, in consideration of repairs. Some of such allowances were irregular, and apparently against both the provisions of the lease and the intent of the law.
12. The department of finance has failed to obtain copies of leases, and has remained in voluntary ignorance of irregularities in their terms and in the allowances made.
13. Improper approval has in the past been given to the majority of vouchers for repairs deducted from rentals, while there is an entire absence of other vouchers, although the receipt of the vouchers from concessionaires is officially recorded in the department.
14. No attempt has been made to prove the truthfulness of monthly statements submitted or to stipulate the character of accounts to be maintained by licensees holding privileges on the percentage basis, by which the licensee agrees to render a certified monthly statement of gross receipts and to pay the department from 5 to 20 per cent. thereof. Accepting the licensee's statement without question has undoubtedly deprived the city of considerable revenue.

15. Buildings and stands of wretched appearance have for years destroyed the beauty of park property, because either the department has failed to direct and supervise the building of stands and boat houses on its land, or has not removed the unsightly buildings turned over to it by the department of docks and ferries.
16. Foremen either are not promptly notified of the revocation of permits, or fail to feel sufficient responsibility for prompt action when such notice is received.
17. Reports on privileges in force were evidently not required from foremen until requested by the Bureau of Municipal Research, in May, 1908. Owing to the method of wording minor permits until recently obtaining, foremen are unable to tell without specific notice of revocation whether such permits are in force.
18. Prompt and proper reports of new leases were not made to the bookkeeper. One lease was found to have been in force for several months without any record of it on the books of the department.
19. For years, the department has rented houses located in the parks to private citizens for dwelling purposes, to the exclusion of the public.
20. Undesirable long term leases, ranging from five to ten years, restrict the proper administration of privileges.
21. The policy of granting free privileges in parks is open to serious question. This is especially true as many of the holders of free privileges state that they would rather pay fees for their concessions, evidently preferring the protection obtained in this manner to the uncertain security of a permit for which they do not pay the city. It is estimated that the city by failure to charge for privileges is losing in Battery and City Hall Parks alone over \$8,250 per annum.
22. The department had on April 30th no accurate knowledge of the number of free privileges in use.

23. Free privilege holders are not required to keep their permits at the places where their privileges are located; foremen do not assume responsibility for enforcing conditions of permits or revocations thereof.
24. Free privileges have not been considered possible sources of income to the city.
25. The department has failed to protect itself against the issue of projection permits and collection of fees therefor without official record of such transactions, the forms being unnumbered and easily accessible.
26. The department of finance has failed to prescribe and originate the form for projection permits and to require duplicates of the permits issued, with the result that central control over cash returns is impossible.
27. There is no system for detecting projection violations or for obtaining reports thereon from the bureau of buildings; as a consequence the department has practically no protection from loss of projection revenue.
28. The department has no system to protect itself against the loss of vault revenues, either by inspection to discover violations or by obtaining reports from other city departments. There is official record of only one vault constructed during the period under review on the 13½ miles of streets under park jurisdiction.
29. The department of finance has failed to require duplicates of vault permits, and to insure in advance the receipt of all income due therefrom.
30. There is a total absence of accounting records for street opening deposits up to February 1st, 1908, except for two or three months in 1907.
31. Up to July, 1907, no bank account was kept for these deposits.
32. Street opening permits may easily be issued without any official record being made of them, because forms are unnumbered and easily accessible.



**Stands at South Ferry encumbering roadway and sidewalk.
Jurisdiction over these stands is in dispute, the
park commissioner stating that he is
without authority.**



**A free privilege boot black stand on Broadway side of County
Court House. It keeps five bootblacks employed.**

33. Street opening deposits are retained by the department, contrary to the practice prescribed by the department of finance with respect to the custody of trust funds.
34. There are no systematic and orderly files of street opening permits.
35. No accurate record of depositors whose money has been unreturned or of amounts deposited was kept up to February, 1908. Although the department to-day has deposits which have been in its possession for over three years, and although it is the policy of the department to wait for a depositor to request the return of his money, it was claimed that no street opening deposits had ever been forfeited prior to February, 1908.
36. The department of finance has failed to protect moneys deposited for street openings.
37. The department of finance has failed to record the exact amount of moneys deposited as security for contract bids, thus losing all opportunity for checking the cash turned over by the department of parks.

**STEPS TAKEN AND RECOMMENDED FOR CORRECTING
THE DEFECTS IN PRESENT METHODS OF TREAT-
ING REVENUE AND DEPOSITS**

1. The present commissioner of parks states that he is seeking information adequate to the exercise of business judgment in relation to revenues and deposits. It is proper that he should realize his personal responsibility for the terms of leases; for all allowances to lessees; for the competency of employees; and for the efficiency of the accounting system and records. It is recommended:
2. That continuous attention be given to evils and irregularities mentioned in the official reports to the department.
3. That the department of finance give prompt attention to reports by its investigators and by the commissioners of accounts.
4. That the assistant secretary, guilty of incompetency, be removed from office, and the responsibility for the collection of revenues properly divided among two or more employees to secure proper protection in the handling of money.
5. That the commissioner demand from the chief bookkeeper a monthly trial balance from the rent ledger, giving the age of each balance, thus enabling the commissioner to keep in close touch with delinquent lessees, and to prevent losses.
6. That the commissioner request the department of finance to install at once a system of accounting for revenue and deposits, as urged in the report on the department of parks, Boroughs of Manhattan and Richmond, rendered by the Bureau of Municipal Research to Mayor McClellan on June 25th, 1908. This report contains a detailed description of an adequate accounting system for the department of parks, also a detailed description of the present inadequate, chaotic method.
7. That the method of depositing moneys within a day or two of their receipt, adopted February 1st, 1908, in the

STATEMENT OF REVENUE RECEIVED FROM VARIOUS SOURCES FROM JANUARY 1, 1907 TO APRIL 30, 1908
 COMPILED FROM THE RECORDS OF THE DEPARTMENT OF PARKS AND REPORTS OF THE
 COMMISSIONERS OF ACCOUNTS

Year	Licenses	Rentals	Protection permits	Vault permits	AUCTION SALES			Total
					Horses	Condemned building, tools, etc.	Animals, etc. menagerie	
1901	\$16,325.95	\$ 4,850.21	\$20,644.15	\$1,074.20		\$ 533.60	\$ 287.96	\$43,716.07
1902	15,204.56	11,251.65	14,881.32	5,676.14	\$ 252.00	4,558.05	806.70	52,630.42
1903	12,061.61	5,166.75	7,797.26	4,781.99	365.00	15,185.80	674.33	46,032.74
1904	16,253.02	4,511.25	10,582.26	1,237.00	173.50	14.40	537.25	33,308.68
1905	17,212.49	5,320.25	9,941.16	4,228.66	590.50		681.07	37,964.13
1906	13,328.52	6,279.50	12,700.90	4,527.92	864.00		3,800.10	41,500.94
1907	20,295.95	6,550.00	10,283.57		785.25	10.80	556.20	38,481.77
Jan-Apr. 1908	5,761.79	2,416.75	1,875.00			6.30		10,059.84
TOTAL	\$116,443.89	\$46,346.36	\$88,705.62	\$21,525.91	\$3,020.25	\$20,308.95	\$7,343.61	\$303,694.59

exact form received, whether coin, bills or checks, after a proper record has been made thereof in cash and check books be continued, thereby lessening the possibility of misuse of funds by park officials.

8. That the bank pass books be balanced monthly instead of semi-annually, and reconciled at the time of each balance with the check book balance.
9. That park privileges be let on competitive bid plan, after public advertising.
10. That great care be exercised in drawing contracts, and that a bond or cash deposit be required to secure rental payments. By this method the rentals will tend to reach their market value, and the commissioner will avoid accusation of ignorance or questionable motives.*
11. That all active privileges be recorded in a register as urged in Part I of the Bureau's report, with a complete file of authoritative supporting documents.
12. That an inspection staff be employed, through which the commissioner may keep in close touch with licensees and prevent violations of privileges.
13. That action be taken to cancel all leases and extensions of leases operating to the disadvantage of the city wherever such action may legally be taken.
14. The present commissioner states that he has discontinued the practice of allowing licensees to pay for repairs and deduct the amount from their rents or of granting them leases at reduced rates in consideration of repairs to be made by them. It is recommended that henceforth repairs be made either by the licensee at his own expense or by the department as a budget charge. Thus the department of finance and the board of estimate and apportionment will be permitted to exercise their powers of supervision, the department of parks will see the true cost of maintenance, the city will be placed under

* The present commissioner states that he intends to avoid making contracts, and to issue instead, wherever possible, revocable licences. He has recently (in July, 1908) required a cash deposit on granting a valuable privilege.

no obligation to its debtors, and the lessee and the commissioner will be protected from accusation of favoritism or dishonesty.

15. That copies of all leases be immediately registered in the books of the department of finance, where any irregularities in the terms and allowances of the leases will be promptly noted.
16. That all vouchers for allowances made on rentals in pursuance of existing contracts be approved by the commissioner and the officer certifying that the work has been properly done, and that official files be instituted to support voucher entries in the register.
17. The present commissioner states that he has discontinued granting leases on the percentage basis. It is recommended that for leases of this character now in force methods be installed to insure the department an honest return of revenue. Essential to this end is a commissioner's inspection staff with audits, investigations, and requirements as to the accounting records to be maintained by the lessee.
18. That leases for buildings of disgraceful appearance be immediately revoked where possible and the buildings demolished; that in the future plans for all buildings be first submitted to the department for approval; and that said buildings be constructed under the direction and supervision of the department, care being taken that the architecture enhance the natural beauty of the parks.
19. That foremen be required to take prompt action on notices of revocation and be made to feel that to report a privilege in active operation without a permit would be an inexcusable offense.
20. That the superintendent of parks maintain an accurate file of all privileges, to be kept up to date by the removal of permit cards on receipt of revocation. He would then be able to check up his foremen's reports and to hold the foremen strictly responsible for violations.



New York's water front from the North River. Riverside Park.



A defacement of the river front, that does not "enhance the natural beauty of the parks."

21. That foremen be required to report monthly on privileges exercised in the parks under their care and that irregularities in their reports be promptly called to the foremen's attention.
22. The present commissioner states that he has issued no permits for indefinite periods, a source of great abuse in the past. It is recommended that a system be adopted whereby foremen can detect violations by noting the permits exhibited by the lessees. Permits for the smaller privileges should be drawn for a single season and the date should be so clearly stated that foremen would have no excuse for accepting an inactive permit.
23. That a duplicate of each new lease be promptly delivered to the bookkeeper so that it may be at once recorded in the lease register and a complete supporting file maintained.
24. That the department promptly determine whether houses now kept as dwellings shall be retained for public purposes; that it immediately remove those rejected; and refuse to accept from the department of finance in future any houses occupied as dwellings. Thus the department will comply with the evident intention of the law and protect itself from criticism.
25. The present commissioner states that he has not granted leases for terms exceeding his own tenure of office, thus leaving his successor free to discontinue undesirable privileges. The present commissioner is handicapped in his efforts to administer park property efficiently owing to contracts made by his predecessors, over which he has no control.
26. That the majority of free privileges be discontinued, as many of their holders are able and willing to pay rental. By the adoption of this policy the commissioner will escape much annoyance from privilege brokers, relieve himself from much censure and greatly increase the city's revenues.

27. That an accurate record be henceforth maintained of free privileges in operation and that each new permit be entered by the chief bookkeeper in the proper register and a duplicate thereof filed by him to support it.
28. That holders of free privilege permits be required to keep them within easy access of the foremen, who should henceforth be called to a strict accounting for all violations. A department employee has suggested that a metal plate bearing the date of the permit should be given to each privilege holder with the requirement that it be fastened in some conspicuous place on his stand.
29. That the commissioner immediately request the department of finance to furnish serially numbered projection permits for which the department of parks would be held strictly accountable, and that on receipt thereof great care be taken that none are unofficially used, thereby eliminating the danger of the issuance of such permits and the collection of fees therefor without official record.
30. That the department of finance require duplicates of all projection permits at the time of issuance to serve as a check on the cash returned to it by the department of parks.
31. That an internal system of inspection be immediately established whereby the commissioner may be reasonably sure of protection from projection violations; and that an arrangement be made with the bureau of buildings for monthly reports of all plans for projections filed in that bureau for buildings to be constructed in territory under park jurisdiction. This procedure would enable the department of parks to know whether it is obtaining its full projection revenue.
32. That the records of the bureau of buildings be readjusted in such manner that the above statement of plans may be easily furnished.

33. That a system of internal inspection be immediately established for discovering vault violations and that arrangements be made with the proper city department for a monthly statement of all vaults under park jurisdiction for which plans have been filed. Thus the department may obtain protection against loss of vault revenues.
34. That a thorough investigation be made to learn why the construction of only one vault was reported during the past year and a half on the 13½ miles of street in park jurisdiction.
35. That the department of finance require the department of parks to furnish it with duplicates of all vault permits issued so that it may check the vault income returned to it.
36. That the department of finance provide against loss of vault revenue by furnishing serially numbered forms to the department of parks and holding it strictly accountable therefor.
37. That the present commendable beginning of a proper record of street openings be merged with a complete system, as urged by the Bureau of Municipal Research in its report to the mayor, June 25th, 1908.
38. That all street opening deposits in the possession of the department of parks be immediately transferred to the care of the department of finance, and that the department of parks in future be required to render a prompt accounting for and return of these deposits to the department of finance.
39. That a systematic and orderly file of street opening permits be immediately established in support of the entries in the register or ledger.
40. That the recently installed accurate record of depositors whose money has been unreturned and of amounts deposited be continued and protected by the department of finance against discontinuance in the future by a park commissioner.

41. That street openings be inspected promptly after completion of the work; that the depositor be promptly notified; and that his deposit be immediately returned on receipt of a favorable report of the inspection from the chief engineer, thus preventing the retention of the deposits by the city for an unnecessary period and providing against the misuse of forfeited funds by department employees.
42. That the department of finance immediately request duplicates of permits issued for street openings in order that it may maintain a check on moneys received.
43. That the department of finance make an accurate statement of the exact amount received from contractors as security for bids, with which to check the cash returned therefor by the department of parks. This precaution is made necessary, owing to the fact that there is sometimes deposited a less or greater amount than that called for in the bid.
44. That the department of parks publish in its annual reports a clear statement of the sources and amount of its revenue, with a list of lessees and holders of permits and privileges, conditions of such agreements, forms of leases, permits, etc., and amounts due the city but unpaid.



The Claremont, Riverside Park. A fashionable resort on park property.



Manhattan Island Yacht Club. Near West End Hotel, Fort Washington Park.

**RESULTS OF AN INVESTIGATION OF REVENUE AND
DEPOSITS IN THE DEPARTMENT OF PARKS,
BOROUGHES OF MANHATTAN AND RICH-
MOND FOR THE EIGHTEEN MONTHS
ENDING APRIL 30, 1908**

**Made by the Bureau of Municipal Research in Conjunction
With the Commissioners of Accounts**

The history of the methods and procedure relating to revenue and deposits in the department of parks, boroughs of Manhattan and Richmond, since consolidation, has been one of gross neglect of the simplest business rules and precautions. Repeated reports have been made on these conditions from sources both inside and outside the city government. Up to the incumbency of the present park commissioner, Hon. Henry Smith, practically no attention was paid to these reports.

On December 28th, 1905, Theodore Koehler, C. P. A., in a report to Commissioner Samuel Parsons, Jr., which since that date has been on file in the department, said of the general accounting system of the department that **"the manner in which the park records are now kept and the form which they consequently assume would not, from an accounting standpoint, be properly dignified by the term 'system' as few of the attributes which commonly attach to this term are to be recognized in the paucity of information and general disorganization which characterize the park accounts."**

Referring in particular to the accounting records for revenue and deposit, Mr. Koehler described the rent ledger of that date as being "conducted evidently under the theory that it was enough to account for what is received, while what is defaulted in—is best forgotten." He said of the cash book that "to be consistent with the prevailing system it stops short at the barest necessities."

A few days after receiving this report, Commissioner Parsons was succeeded by Commissioner Moses Herrman who

made some slight but practically unfruitful efforts for improvement. On October 29th, 1906, the commissioners of accounts reported on an audit of the revenues of the department in such strong terms **as almost to accuse one park official of fraud**. This report went into detail, calling attention to specific cases of irregularity. **No definite action, however, followed.**

On March 23d, 1907, a report was rendered to the comptroller by the bureau of municipal investigation and statistics, in which a further arraignment was made of the existing conditions. **Again no action was taken.**

On September 19th, 1907, Commissioner Samuel Parsons, Jr., returned to office and thereupon requested the Bureau of Municipal Research to make a general investigation of conditions existing in the department at that time, with the view to reporting thereon and submitting plans for their improvement. During the course of this investigation, the necessity for a rigid examination of revenue and deposits became apparent, and on completion of the general investigation in April, 1908, the Bureau undertook this special work with the consent of the present commissioner, Hon. Henry Smith.

The investigation covered a period dating from the close of the last audit made by the commissioners of accounts, **October 31, 1906, to April 30, 1908**, but dealt as well with certain irregularities of an earlier period that were brought to light. Records, files and documents were audited with the greatest care, and the result of this audit is set forth in the following pages.

The investigation fully confirmed the adverse reports of previous examinations and disclosed methods and practices that would not have been tolerated in any properly conducted business enterprise.

Organization Responsible for Revenue Collection and Receipts

The accompanying statement gives for the department of parks, boroughs of Manhattan and Richmond, the names of the

STATEMENT GIVING THE NAMES OF COMMISSIONERS, SECRETARIES, ASSISTANT SECRETARIES AND HEAD BOOKKEEPER SINCE CONSOLIDATION, WITH THEIR TERMS OF OFFICE AND RESPONSIBILITIES IN RELATION TO THE RECEIPT, CARE OF AND PAYMENT OF REVENUE AND DEPOSITS

PERIOD	Responsible for making leases, all allowances on rent for repairs, and for determining charge per sq. foot for vault and protection permits	Responsible for the collection, care of and payment of revenue and deposits, and for signing checks	Responsible for assisting the secretary in the duties assigned to him and for keeping the rent register	Responsible for keeping a duplicate cash book and ledger for revenue only	No responsibility in regard to revenue and deposits	Responsible for maintaining the original record of cash and the rent ledger; responsible for bank deposits and drawing checks
January 1, 1898 to January 1, 1902	Commissioner Geo. C. Clausen	Secretary Willis Holly	Assistant Secretary Clinton H. Smith	Head Bookkeeper John J. Odell		
January 1, 1902 to January 1, 1904	Commissioner William R. Wilcox	Secretary George S. Terry	Assistant Secretary Clinton H. Smith	Head Bookkeeper John J. Odell		
January 1, 1904 to October 20, 1905	Commissioner John J. Pallas	Secretary Willis Holly	Assistant Secretary Clinton H. Smith	Head Bookkeeper John J. Odell		
October 20, 1905 to January 1, 1906	Commissioner Samuel Parsons, Jr.	Secretary Willis Holly	Assistant Secretary Clinton H. Smith	Head Bookkeeper John J. Odell		
January 1, 1906 to November 15, 1906	Commissioner Moses Herrmann	Secretary Willis Holly	Assistant Secretary Clinton H. Smith	Head Bookkeeper John J. Odell		
November 15, 1906 to September 19, 1907	Commissioner Moses Herrmann	*Commissioner Moses Herrmann †Assistant Secretary Clinton H. Smith	Assistant Secretary Clinton H. Smith	Head Bookkeeper John J. Odell	Secretary M. F. Loughman	
September 19, 1907 to November 25, 1907	Commissioner Samuel Parsons, Jr.	Assistant Secretary Clinton H. Smith		Head Bookkeeper John J. Odell	Secretary M. F. Loughman	
November 25, 1907	Commissioner Henry Smith	Commissioner Private Secretary Wm. J. Pransloff			Secretary M. F. Loughman Ross Williams	Head bookkeeper John J. Odell

* Commissioner Moses Herrmann was responsible for the custody of revenue from November 15, 1906, and for deposits from July 1, 1907

† Assistant Secretary Clinton H. Smith assumed direct responsibility for the collection and payment of revenue and deposits from November 15, 1906 to July 1, 1907, afterward confining himself to his former responsibilities

‡ Responsible for the bank account and a cash book for deposits after July 1, 1907

STATEMENT OF CASH RECEIVED FROM OCTOBER 30, 1906 TO APRIL 30, 1908, ON ACCOUNT OF REVENUE
COMPILED FROM CASH BOOKS IN DEPARTMENT OF PARKS

Year	Month	Licenses	Rentals	Protection Permits	Vault permits	AUCTION SALES			Total
						Horses	Condemed tools, etc.	Animals, etc. menagerie	
1906	November	\$2,414.26	\$ 356.00	\$ 457.00	\$1,760.00	\$ 65.25	\$ 10.80	\$ 556.20	\$5,052.51
	December	782.78	368.50	119.00					1,394.03
	January	1,338.83	370.00	725.50		123.75			2,434.13
	February	542.87	753.50	90.00					1,386.37
	March	1,060.98	416.00	262.67					1,739.65
	April	765.46	636.00	96.00					1,497.46
	May	1,198.13	170.00	206.00		785.25			2,370.18
	June	1,817.80	733.50	265.50					2,816.80
	July	3,694.54	1,411.00	843.00					6,504.74
	August	3,442.70	317.00	6,093.00					9,852.70
	September	2,561.44	685.00	318.00					3,564.44
	October	1,622.70	502.00	562.50					2,687.20
1908	November	1,034.04	336.00	547.90					1,917.94
	December	1,216.46	220.00	273.50					1,709.96
	January	870.33	352.00	45.00					1,267.33
	February	1,811.28	661.00	323.00					2,795.28
	March	1,701.24	802.50	1,125.00					3,628.74
	April	1,378.94	601.25	382.00			6.30		2,368.49
TOTAL		\$29,254.78	\$9,691.25	\$12,734.57	\$1,760.00	\$ 974.25	\$ 17.10	\$ 556.20	\$54,988.15

Proper administration of park privileges, and proper administrative and accounting control over park revenues
will increase the park revenues many fold.

**STATEMENT OF REVENUE PAYMENTS TO CITY CHAMBERLAIN
FROM OCTOBER 30, 1906 TO APRIL 30, 1908, COMPILED
FROM RECORDS IN THE DEPARTMENT OF PARKS**

Year	Month	ON ACCOUNT OF			Total
		General fund	Sinking fund	Zoological fund	
1906	November	\$3,292.51	\$1,760.00		\$5,052.51
	December	1,394.03			1,394.03
1907	January	2,434.33			2,434.33
	February	1,386.37			1,386.37
	March	1,739.65			1,739.65
	April	1,497.46			1,497.46
	May	2,370.18			2,370.18
	June	2,816.80			2,816.80
	July	5,948.54		\$ 556.20	6,504.74
	August	9,852.70			9,852.70
	September	3,564.44			3,564.44
	October	2,687.20			2,687.20
	November	1,917.94			1,917.94
	December	1,709.96			1,709.96
1908	January	1,267.33			1,267.33
	February	2,436.78			2,436.78
	March	3,987.24			3,987.24
	April	2,368.49			2,368.49
TOTAL		\$52,671.95	\$1,760.00	\$ 556.20	\$54,988.15

The department of finance cannot tell whether the returns to the chamberlain represent all money collected. No one can tell whether the money collected represented the amount actually due.

various commissioners, secretaries, assistant secretaries and head bookkeepers, with their terms of office and responsibilities in regard to the receipt, care and disbursement of moneys, the making of leases, etc. In every instance the commissioner must be held responsible for making leases, for allowances on account of rent and for determining projection and vault fees. The responsibility for the collection, care of and payment of revenue and deposits has shifted from commissioner to secretary or assistant secretary, according to the option of the commissioner in office. In like manner, the responsibility for keeping original records of revenue and deposits has passed at various times from secretary to assistant secretary or to the bookkeeper, although the bookkeeper during the entire period has kept a cash book and ledger for revenue only, copied from the secretary's or assistant secretary's records.

Sources of Revenue and Receipts

The department receives revenue from four sources, viz.: (1) privileges and concessions in the various parks and public places; (2) bay window and show window projections within 350 feet of the outer boundary of any park or parkway; (3) vaults built on any parkway; (4) public auction sales of condemned property, horses, surplus animals from the menagerie, sheep, wool, etc. In addition to these, moneys are received as deposits for street openings, to secure the proper restoration of streets after opening and as deposits for security for contract bids.

All revenue is transferred to the city chamberlain; that from privileges, projections, auction sales of condemned horses, tools, etc., going into the general fund; that from vaults into the sinking fund; and that from auction sales of surplus animals from the menagerie, sheep, wool, etc., into the zoological fund. Deposits to secure restoration of street openings are retained by the department until they may be properly returned to the depositor. Deposits as security for contract bids are turned over to the city chamberlain within twenty-four hours after their receipt.

Methods of Revenue and Deposit Collection

Privileges and concessions.—The collection of revenue from park privileges and concessions has been conducted on a "hit or miss" plan. **Arrears have in the past been allowed to accumulate against concessionaires without any successful effort at collection**, until for one reason or another they have apparently become uncollectible and have been forgotten.

Before January 1st, 1907, no consistent effort was made to watch these accruals, and concessionaires have evidently been allowed to enjoy privileges in many cases long after the time when they should have been evicted.

Improvement in this respect has resulted from the activity of the present commissioner but no method has yet been adopted to prevent the recurrence of neglect. Under the present administration an endeavor is being made to hold the licensees to strict accounting for rent, in accordance with their respective leases, and the ease with which arrears have been collected shows what might have been done in the past with little effort. At present the bookkeeper is supposed to inform the commissioner of licensees in arrears, but the fact that notice of some delinquents was first received from the Bureau's examiners, proves that **the efforts of the bookkeeper are rather spasmodic and useless.**

Projections.—Contractors wishing to build projections on structures within 350 feet of the outer boundary of any park or public place are required by the charter to obtain a permit therefor from the department of parks. Fees have been collected by the commissioner, secretary and assistant secretary from contractors receiving such permits on application. It is not likely, however, that many projections have been built in park territory without the knowledge of the department.

The department has no means whatever of ensuring receipt of the full amount of revenue from this source. Park foremen are not held responsible for reporting projections. The only protection that the department seems to have against



A fishing club house. Pays \$100 per annum.



Mrs. McDonald's boat house. Rental \$100 per annum.

unlawful projections is a rather doubtful dependence on the police to require each contractor to have a park permit, and on the bureau of buildings to direct to the department of parks any contractors applying in error at that bureau for projection permits in park territory. On several occasions the bureau of buildings had collected fees for projection permits in park territory and had afterward turned them over to the department of parks. **How many times it has collected such fees and not turned them over, is not ascertainable.**

Vaults.—Conditions relating to the collection of revenue from vaults, are found to be worse than those just mentioned with respect to projections. In this case the department has been dependent entirely upon the police for protection against loss of revenue. If the policeman on duty fails to bring to the attention of the department the fact that a contractor has no permit, there is no present means of preventing a contractor from building his vault without a permit. That only one vault has been built on the 13½ miles of parkway under the control of the department since November 1, 1906, seems incredible, yet such is the park record.

Auction sales.—The department representative who attends auction sales, reports to the commissioner at the close of the sale the amount of money due from the auctioneer. The auctioneer seems to have made a practice of paying over this money **at his own pleasure, in some cases several months having elapsed** before the department received an accounting from him. In the case of auction sales of condemned tools, etc., the superintendent of supplies and repairs has collected deposits from the purchasers in order to secure prompt removal of the articles purchased. This money he has kept in his possession until returned to the depositor.

Street openings.—No street opening may be made on any parkway without a permit from the department. It is left to the discretion of the chief engineer of the department to determine whether the character of the opening requires a deposit of cash to secure proper restoration. Here again the department has been dependent entirely upon the police to

prevent street openings without proper authority. Although no fee is charged, as in the case of projections and vaults mentioned above, it is a temptation to the policeman to accept money for overlooking violations and permitting the contractor to open the street without making a deposit.

Security deposits for contract bids.—Money received as security for contract bids is deposited with the secretary or assistant secretary by the bidder at the time of his submission of the bid. Although the amount of the deposit is stipulated in the contract, the bidder sometimes deposits more or less than this amount, thus affording an opportunity for irregularities to arise. The department of finance does not inform itself of the true amount of the deposit and accepts the report of the department of parks.

Accounting Methods with Respect to Revenues and Deposits

In 1901, at the instigation of the commissioners of accounts, a register of privileges was introduced. This book was kept in a very indifferent manner and was discontinued January 1, 1908. Privileges were found, during the various investigations, which were not recorded in this register. An accurate statement of revenue due and unpaid could not be obtained from it. About the same time, 1901, the assistant secretary instituted a memorandum cash book, in which he recorded from day to day in a single column the various receipts on account of revenue. Until July, 1907, no accounting records were kept of receipts for street opening deposits. The assistant secretary has **regarded this memorandum book as his own property**, although he submitted it to the commissioner at the latter's request. He states that he was never **required** to keep any book record of the cash received by him, and that the only official records in his hands were the individual slips of paper on which he noted each receipt. He states that at the end of each month he copied these slips in his memorandum cash book, and then turned over the slips with a statement of the cash received to the bookkeeper, who copied them in his cash book and posted the revenue from privileges to the credit of the various licensee accounts in his rent ledger.

Until August 1st, 1907, no record or copy of any kind was kept of the receipts given to those paying cash to the department. On that date a stub-receipt book was adopted. **At present** a receipt is given therefrom for all cash paid in, the stub, however, making a most unsatisfactory voucher, and giving **no authoritative evidence of the amount of money actually received.**

Up to February 1st, 1908, and until the matter came to the attention of the present commissioner, no record, with the exception of check book stubs, was ever kept of payments to the city chamberlain, and the department depended therefor on loose cancelled checks, city chamberlain's receipts, and check stubs, easily lost or misplaced.

Until July, 1907, deposits for street openings were received in check or currency, enclosed in an envelope marked with the depositor's name and date of deposit and placed in the safe. On the receipt of notice of proper restoration from the chief engineer the money was removed from the envelope and returned to the depositor, with no other evidence of the transaction than the empty envelope. Some of these envelopes are now in existence, but they form the most crude and unsatisfactory record imaginable of deposit receipts and payments.

It has been stated by employees of the department, and it is wholly credible, that on account of this method of doing business contractors have deposited worthless checks because they knew they were only held in the safe, and that they would never be called upon to make them good. No present proof of this exists, however.

Inasmuch as there are on record to-day deposits which have remained in the department for years after the work was completed, it is difficult to believe that in the course of time there have been no uncalled for deposits, not now recorded on the books. It was stated, however, by the assistant secretary that, in his experience of many years, no deposits were ever forfeited, and in every case except those on record, they have been returned to the depositor.

In July, 1907, Commissioner Herrman received a statement of unreturned street opening deposits from the assistant

secretary and a cash book for deposits, receipts and payments was opened by the bookkeeper. **For the first time** in the history of the department **a bank account was opened** for this money, **but after two or three months**, owing to the closing of the bank and the retirement of Commissioner Herrman, **the department relapsed into the old method** of keeping the money in the safe. On February 1st, 1908, Commissioner Smith requested the assistant secretary to furnish him with another list of unreturned deposits. The money was again placed in the bank and a cash book opened. This system is in force at the present time. On February 1st, 1908, all matters in regard to the receipt, record and payment of money were transferred by the commissioner from the hands of the assistant secretary to those of the bookkeeper and himself.

The present method of accounting, installed February 1st, 1908, consists of a cash book and ledgers, the rent register having been discontinued. When a new lease is made by the commissioner, it is sent to the bookkeeper and an account is opened therefor in the privilege ledger. It is at once returned, however, to the commissioner and the bookkeeper is left with no authority for his entry. The monthly accrual is entered directly on the debit side of the account, there being no journal or register which might be used as a book of original entry. As cash or checks are received by the commissioner on account of payment for privileges they are turned over to the bookkeeper, who enters them in a columnar cash book in the total column, extending the amount in the proper analysis column. Thus, if the bookkeeper does not forget to enter his monthly accrual, the ledger account shows at any time the amount owed by the licensee. In like manner money received for projections, vaults, auction sales and street opening deposits, is turned over to the bookkeeper by the commissioner or his assistant and entered in the columnar cash book just referred to. As the money is turned over to the city chamberlain, the payments are entered on the credit side of the cash book. As the department is required to make this transfer of all revenue received each month, the balance shown by the cash book after the transfer has been made must represent the total unreturned street opening deposits. This balance must agree with the trial balance of the deposit ledger.



Columbia Yacht Club, Riverside Park. An example of the possibilities of water front treatment.



A typical Riverside Park boat house.

a small paper-covered book prepared by the assistant bookkeeper on his own initiative, which is credited from cash receipts and charged from cash disbursements. As the cash for both revenue and deposits is kept in one bank, the cash book balance must also tally with the balance as shown by the check book. At the end of each month the bookkeeper credits various revenue accounts in his general ledger and charges the city chamberlain with the total of the revenue columns in his cash book. There is no check on the accuracy of the rent ledger there being no journal or register of rent accrued and consequently no controlling account in the general ledger. **No attempt has ever been made by the department of finance to control the income from the department of parks in any way.** There is, therefore, absolutely no check on the accuracy of the rent ledger or the correctness of the amount shown for accounts receivable. The bookkeeper has no copy of the leases which are kept by the commissioner's stenographer, unnumbered and so filed as not chronologically to support any record. **The park authorities are uncertain whether they have copies of all the leases;** in fact, it was found that they had not, and that certain licensees had been enjoying privileges for years without any evidence in the department to show from whom their authority came. The receipts given to those paying cash to the department are torn from a stub and, consequently, **one cannot learn from this evidence whether or not the stub records the amount of money received or a less amount.** The copies of original projection and street opening permits on which are recorded the amount of the fee or deposit paid by the applicant, are bound indiscriminately in a tissue copy book kept by the commissioner's stenographer with hundreds of other permits of various kinds irrespective of any relation to their order of entry in the cash book. Duplicate copies of projection permits are filed with building plans, also without regard for order or easy reference.

Facts Disclosed by Audit

Cash statement.—The investigation showed from the following sources, receipts of revenue cash, acknowledged and accounted for amounting to \$54,988.15 during the period dating from the close of the last audit of the commissioners of accounts, October 31, 1906, to April 30, 1908:

TRANSFERS TO CITY CHAMBERLAIN

	Nov. and Dec. 1906	1907	Jan. to Apr. 1908	Total
Licenses	\$3,197.04	\$20,295.95	\$5,761.79	\$29,254.78
Rentals	724.50	6,550.00	2,416.75	9,691.25
Projection permits	576.00	10,283.57	1,875.00	12,734.57
Vault "	1,760.00	—	—	1,760.00
Auction sale of condemned horses	189.00	785.25	—	974.25
" " " " tools	—	10.80	6.30	17.10
" " " " surplus ani- mals from the menagerie, sheep, wool, etc.	—	556.20	—	556.20
Total	\$6,446.54	\$38,481.77	\$10,059.84	\$54,988.15

The transfers of revenue to the city chamberlain during the same period were as follows:

	Nov. and Dec. 1906	1907	Jan. to April 1908	Total
General Fund	\$4,686.54	\$37,925.57	\$10,059.84	\$52,671.95
Sinking Fund	1,760 00	. . .	. . .	1,760.00
Zoological Fund . . . . .	. . .	556.20	. . .	556.20
Total	\$6,446.54	\$38,481.77	\$10,059.84	\$54,988.15

So far as could be learned from the existing records, the amount received on account of street opening deposits during the period under review was \$3,203.32, of which \$1,130.00 had been returned to depositors, leaving a balance, April 30th, 1908, (Exhibit A) of \$2,073.32 as follows:

Year	No. Deposits	Amount
1904	1	\$25.00
1905	6	120.00
1906	13	810.00
1907	30	990.00
1908	21	628.32
Total	71	\$2,073.32

This does not represent the full amount of receipts and payments during this period, as transactions of this character took place of which no satisfactory record could be found. A statement of revenue receipts for the year 1901 to April 30, 1908, was compiled from reports rendered by the commissioners of accounts and from the figures given above. It will be seen from the attached statement that the revenue receipts for the year 1907 show no increase over those of 1901, 1902 and 1903, although the area of improved parks has largely increased, and the earning capacity of all privileges has been undoubtedly enlarged to a great extent through increased attendance at the parks, and through extensive repairs, alterations and improvements to all of the buildings occupied by the larger concessionaires. The comparison of revenue receipts of the present time with those of the borough of Brooklyn, where an entirely different policy is pursued, will give an indication of some of the reasons for this inexcusable lack of growth in revenue receipts for Manhattan and Richmond parks. To argue that the comfort of the public must be considered first, in excusing a small income, is to cover a multitude of sins. As will be shown later on in this report, the public comfort can be as well if not better conserved, by methods which ensure the city largely increased revenue.

Bank Deposits and Records

The examination of bank deposits and records disclosed a number of irregularities to which attention should be called. At the beginning of the period under review cash receipts on account of revenue were deposited in the Plaza Bank. For the entire period up to February 1st, 1908, with the exception of the month of September, 1907, the entries of bank deposits in the check books gave no indication whatever of the date or make up of the individual deposits. The entire receipts for the month as shown by the cash book were copied verbatim on the stub of the check book and although the pass book might show that several deposits had been made during that time only one total was extended for the entire month. The total deposits as shown by the check book at the end of any month did not necessarily agree with the amount of deposits actually

placed in the bank, as it was found that receipts which had been recorded in the cash book and check book were held out in some cases and not deposited until several months later. As the cash book did not record any payments, and therefore showed no balance at any time, this difference could only be discovered by comparing the check book with the pass book and deposit slips. Particular attention was called to these variations in the report rendered by the commissioners of accounts on October 31, 1906. Very little was done, however, in the nature of correction. It will be seen by Exhibit B that frequently the bank deposits exceeded, or were less than the receipts recorded in the cash book for that day. It will also be seen that on several occasions money that was recorded early in the month would not be deposited until the close of the month, when an accounting had to be made to the city chamberlain. It was possible, under this system, to retain cash from deposit for several months, by depositing money one month to cover the chamberlain's check and entering that money in the cash records of the following month.

In July, 1907, \$56 was refunded to a payor by the department of parks, although the full amount of receipts for that month was sent to the city chamberlain. This matter was not adjusted until August, 1907. In September 25, 1907, when Commissioner Herrman opened his account with the Van Norden Trust Co., the bank account was short \$28.67 which had been received and recorded in the cash book on September 9th, 1907, and showed an excess of 15c., due to small errors at various times. It will be seen by Exhibit B that \$20 of this difference was deposited on September 25, 1907, and \$8.53 on September 27, 1907, 14c. being wrongfully retained from the deposit to make the cash and bank agree. In October, 1907, the check book of the Van Norden Trust Co. showed deposits of \$51 in excess of the amount extended therein. This was corrected in November, 1907, to the extent of \$31, and the balance was not adjusted until February, 1908. On October 15, 1907, \$29.98 was withheld from the deposits on account of refunds to be made to sundry licensees for cancelled leases. Of this amount, \$6.66 was paid out on December 20, 1907, and the balance of \$23.32 remained in the office until March 2, 1908, when it was again entered upon the cash book and placed in

the Greenwich Bank as a deposit, where it is held to-day, awaiting refund to the owners, Teo. Georgosi, Mrs. P. J. Scanlon and Mrs. Winifred Donovan, all of whom held privileges in Battery Park. The assistant secretary states that these persons have been notified verbally that the money is awaiting their call. Mrs. Scanlon, when asked if she had ever received any such notice, stated that "she was never notified or credited with anything." This remark seems to be in line with what apparently has been the policy of the department in regard to deposits, namely, that money should not be refunded until the depositors ask for it. This in the case of an ignorant payor, means that it may never be called for. On February 1, 1908, responsibility for the care of the check book was transferred to the bookkeeper and deposits have been properly entered and reconciled from day to day with the entries in the cash book. The bank book was balanced as of June 9, 1908, and reconciled with the balances as shown by the cash and check book. The Bureau's attention was called to the fact that a check for \$1,750 from August Braum, deposited in the bank November 7, 1904, had not been entered in the cash book until December 31, 1904; and was not returned to the city chamberlain until January 31, 1908, when entry was made in the check book. That this large amount was deposited in the bank but not recorded by the department in order to enable those responsible to **send the full amount of receipts officially recorded** for November and December, 1907, **to the city chamberlain, while in reality withholding a large part of it**, is a theory borne out by the following facts: The bank pass book showed a deposit of \$1,223.38 as of November 30, 1905, which would have enabled the department officially to record the check for \$1,750, and make the proper return to the chamberlain.

In taking the matter up with the Grand Central branch of the Corn Exchange Bank, it was found that the date of the deposit of \$1,223.38 in the pass book was erroneous, and that it actually was not made until January 30, 1905. The bank officials assume responsibility for this error. This fact, however, indicates that this deposit was the amount of accumulated shortage which, not being refunded until a later date, made it impossible for the responsible officials of the department to make the proper return to the chamberlain. Another signifi-

cant fact which would show the probability of this supposition is that this large deposit was made entirely in currency, which is a most unusual proceeding. The assistant secretary, Col. Clinton H. Smith, stated that as he remembered it, the deposit of \$1,223.38 was placed in the safe and forgotten, but this statement seems to be disproved by the fact that on comparison of copies of deposit slips obtained from the bank with the itemized receipts as shown by the cash book, it was found that certain specific amounts, which had been paid in currency, had not been deposited in the bank, and that **this shortage had been accumulating for over seven months**. Investigation showed that on June 4, 1904, the shortage amounted to \$294.65; that in June it increased to \$701.48; in July to \$885.63; that in August it decreased to \$737.50; in September it increased to \$742.50; in October to \$940.05; and in November to \$1,223.38, which sum, as has been mentioned above, was refunded on January 30, 1905. It was further discovered that checks on the Hamilton and Fidelity Banks, evidently not those received from licensees, etc., had been deposited in the bank during this period. This would indicate either that refunds of moneys withheld had been made from time to time, or that the department funds had been used to cash private checks. A statement of this situation was included in the report of the commissioners of accounts previously referred to.

As far as can be ascertained, July 23, 1907, is the first date on which street opening deposits were placed in a bank by the department. On this date the assistant secretary, by order of Commissioner Moses Herrman, turned over to the bookkeeper a list of the depositors, and also \$1,460, which was placed in the bank. Up to September 9, 1907, \$155 was added to this account. On the return of Commissioner Samuel Parsons, Jr., September 19, 1907, the balance of \$1,615 was withdrawn from the Mechanics & Traders Bank, and placed in the Hamilton Bank to the credit of Col. Clinton H. Smith, as assistant secretary. The deposit cash book which had been maintained by the bookkeeper during the short period in which he had charge of the cash was discontinued, and the accounting system for deposits relaxed to the old method of keeping no records at all, except those found in the check book. Before further deposits could be made, this bank closed

its doors, and from that date until January 31, 1908, new deposits were kept in the safe and were identified only by a notation on the envelope.

During the period September, 1907, to January, 1908, \$330 was recorded on account of deposits, of which sum \$195 appears to have been repaid, leaving, on January 31, 1908, a balance of undeposited cash on hand amounting to \$130. Meanwhile, the Hamilton Bank had resumed business and on February 11, 1908, the balance therein had been reduced, by deposit refunds, to \$1,425. At this time Commissioner Smith transferred the responsibility for the care of deposit cash from the assistant secretary back to the bookkeeper, the amount to be accounted for being \$1,425 in the bank and \$135 in the safe. The assistant secretary states that in his hurry to give the commissioner a statement of cash on hand he included an item of \$50 for a worthless check and turned over to the bookkeeper \$185, taking \$50 from his own pocket to make up the apparent deficit. He states that he discovered his mistake before he transferred the bank balance, and therefore drew a check for \$50 to his own order on the Hamilton Bank account, giving the balance of \$1,375 to the bookkeeper. In the check book of the Hamilton Bank kept by the assistant secretary, no entry was made of the original deposit of \$1,615, September 23, 1907, and no notation in the check book of the check with which the assistant secretary reimbursed himself, nor was there a vacant place where it might have been torn out.

On February 4th, 1908, a Mr. D—— called at the office for a deposit of \$100 made by him on October 19, 1906. The assistant secretary had not included this amount in any statement of deposits rendered by him to the commissioner and no trace of the money could be found. The situation was further complicated by the fact that at the time the deposit was made no accounting records were kept for such money. Col. Smith states that after a search, he found a bundle of old deposit envelopes marked "return" which had been turned over to him by a former secretary, Willis Holly. He further states that a one hundred dollar bill was found in one of these envelopes, marked "for Mr. D——," and that he thereupon turned this money over to the bookkeeper.

During the spring of 1908, Mr. George S. E—— stated that someone had telephoned him in regard to a deposit which he had formerly made with the department. This deposit had not been mentioned in either of the statements rendered by the assistant secretary to the commissioner. The former states that he found the empty deposit envelope in the safe, with what appeared to be Mr. E——'s receipt for the money written on the face of the envelope. Mr. E. acknowledged the receipt and gave up any claim to the money.

Privileges and Concessions

Of the various sources from which revenue is derived by the department of parks, privileges and concessions have probably received most attention from investigators. This may be due to the fact that it is the largest source of income and has been subjected to misuse in the past by various officials. Privileges divide themselves into two distinct classes: those from which the department derives revenue, and those from which no revenue is derived. Of the former sixty-nine (69) were in existence on May 1st, 1908, from which in 1908 revenue will accrue to the city to the amount of over \$30,000.00. To four of these licenses have not been granted. All are described in detail in Exhibit C, Part I, together with three privileges from which the department has been unable to eject the holders. There are shown in Exhibit C, Part II, 37 privileges which expired or were revoked before the close of the period under review.

It was found in the course of investigation that the number of outstanding free privileges was unknown, as no list or file had ever been maintained by anyone in the department. In view of the opportunities for favoritism this fact is most significant.

Reports obtained from the foremen by the office of the commissioners of accounts, disclosed 109 holders of what were claimed to be bona fide permits for free privileges from the department of parks. This list should be used by the department as a basis for an accurate file of free permits. It is shown in detail in Exhibit D.



A water front blot. Riverside Park.



Riverside Park, water front.

Anyone wishing to obtain a privilege must make application in writing to the commissioner. The application is passed upon by the commissioner and if in his opinion a license should be granted, a lease is drawn up in duplicate stating the terms under which the lease is granted. The original is signed by the commissioner and given to the applicant, while the copy is placed on file in the department. In letting privileges, the commissioner has full power and in the exercise thereof many of the apparent irregularities mentioned in the various reports previously referred to have arisen. The non-competitive method has, almost without exception, been used in the boroughs of Manhattan and Richmond, former commissioners apparently letting to whomsoever they pleased, at whatever price suited them, and making allowances at pleasure.

Many indications have been discovered from time to time that former commissioners wrongfully used this privilege. Instances were noted where favorites had received exceptional terms and privileges were granted at low rates either in ignorance or in spite of their true value.

In the following case if the commissioner had had any idea of the value of the privilege when letting it without competition, he might have been able to get a proper return. The absence of such knowledge is indicated by the following facts: The records of the department show that on May 1st, 1905, a license was granted to Julius Reisch to sell refreshments at Silver Lake Park Hotel, Staten Island, for which he was charged a fee of \$20 per month. On inspection it was found that the licensee is conducting a bar, cafe and dance hall, and in addition is renting rooms and boats. The building occupied is quite extensive, and a flourishing business is carried on during the summer. There was no lease on file for this privilege, and it is stated that the privilege was revocable at the pleasure of the department. No effort was made, however, to revise the old agreement so as to collect what it was worth until the spring of 1908. It has since been rented by the present commissioner for \$500 per annum. When one pictures to himself the privilege here enjoyed under the old rental, and compares it with the flat he would be able to rent for the sum

mentioned, he will be inclined to ask questions when the annual budget is being made.

On January 1st, 1905, two licensees in City Hall Park were paying together **\$100 a month** for their privileges. In July, 1908, the same privileges were let for **\$8,400 per annum** to another licensee who is at present operating a stand at the Battery. Why this enormous increase of rental within the short space of three years? If the department knew of their true value, then why were the privileges let for such a low figure?

The vital importance of answering these questions is manifest when we state that inspection revealed many other cases where rent received is far below the real value of the privileges, and where there are strong indications that holders are paying at least part of the difference elsewhere. This statement is not a reflection on the present commissioner. The proof is conclusive that the present non-competitive method, together with a total ignorance of the value of the privilege, is not only contrary to all business laws, but throws the competency of the commissioner open to question. It is a well-known fact that privileges of this character are often given as political rewards, and this may be another reason for such striking reductions in rents. Former commissioners at times have misused their right to reduce fees after a contract has been made. That this practice has obtained in the past and is well known among licensees at present, is indicated by a statement made by the City Hall concessionaire above mentioned. He **suggested** that the successful bidder had fixed too high a price for the privilege, **counting on political influence for a reduction of rent after a short period of occupancy**. The City Hall concessionaire claims that he offered the commissioner \$7,000 for this stand a short time ago, and it will be interesting to note future arrangements.

The Park Carriage Company has the exclusive right of renting public carriages and automobiles in Central Park. In 1896 it obtained a five years' lease for this valuable privilege at the rate of only \$1,000 a year. In 1899, in consideration of spending \$20,000 on equipment, it received a further five-year extension of the lease. In 1901, in consideration of \$75,-

000 being spent on equipment and maintenance in lieu of the \$20,000 just mentioned, the lease was extended to 1911. Although \$75,000 had been supposedly spent in increasing the earning power of this privilege, Commissioner Clausen by a verbal agreement arbitrarily reduced the fee from \$1,000 to \$500 without any known reason. On October 2d, 1902, the corporation counsel held that this apparently ridiculous arrangement must bind each succeeding commissioner until the lease expires January 1, 1911.

Another questionable practice, which has apparently become custom, is indicated by a letter written by Commissioner W. R. Wilcox in December, 1903. Referring to proposed repairs on the Casino in Central Park and the Claremont in Riverside Park, the commissioner wrote: "I have carefully looked into the matters touched upon in the reports and have decided that the cost of the work mentioned could be apportioned as follows: one-sixth to the respective licensees, five-sixths to the city; the city's proportion to be deducted from the rentals or license fees for the respective privileges according to the usual custom." For years past the department has expended practically nothing from its budget for maintenance repairs or improvements to buildings occupied by licensees, but has consistently allowed or requested the licensees to pay for the repairs or improvements themselves, and has permitted them to deduct the amount so paid from the rent as fixed by their lease, or granted them a new lease at a reduced rate in consideration of the money expended. In this way the city government and the people of New York have both been misinformed as to their revenues from year to year and deprived of thousands of dollars of revenue. In justification, the park officials say that the rent goes into the general fund which, in turn, is applied to the reduction of taxes, and that therefore their method is practically the same as taking it out of the budget. The fallacy of this theory is very apparent. The department of finance has no copies of park leases or records of any kind to enable them to know what they should receive therefrom. It accepts the monthly cash statement made up by the department of parks for its face value, and is entirely ignorant of the fact that revenue is being reduced by allowances.

The ignorance of the finance department in this matter, and the freedom with which park officials may make these allowances, are illustrated by the fact that on December 1, 1902, Commissioner William R. Wilcox **deducted from the monthly rental of the Casino Restaurant in Central Park \$45.85 for lunches and carriage hire**, which bills, it is reported, were incurred in entertaining out of town park officials. Whatever the reason for the expenditure, it is not as important as the fact that the proprietor of the Casino deducted this bill from his rent, and that it is now recorded on the books of the department of parks as "repairs" to Casino building. It was stated to our investigators by Mr. William Leary, state superintendent of elections and formerly secretary of the park board, that during an investigation made by the commissioners of accounts and himself at the time he was connected with the board (1896-1897), vouchers were found in the Casino safe for dinners and wine obtained by commissioners and charged to "profit and loss." This is not as objectionable as deducting such bills from the rent, but may give an additional indication of the reason for apparent favor being shown the Casino by park commissioners. The investigation disclosed indications that the department has sought **to get the licensee to pay for expenses** that would otherwise have to be charged against the budget. In this way, it has pre-empted the right of the board of estimate and apportionment to fix the amount of appropriation for park purposes, and **in the last ten years has expended thousands of dollars for which no legitimate provisions had been made.** In fact, the West End Hotel Company in Fort Washington Park, conducted by the father of a former chief engineer of the department, has been allowed to deduct such a large sum on account of repairs from the rental that during the seven years in which it has enjoyed the privilege, it not only has not paid any rent in cash, but according to a statement made in a report of the bureau of municipal investigation and statistics of the department of finance issued March 23d, 1907, "on the basis of the earnings thus far accruing to the city, and assuming that the lessee exercise his option to expend the full amount of \$10,000 for alterations as stipulated in his lease, it will require approximately twenty years to recompense the licensee for the amount

expended by him, or ten years in addition to the term of the lease."

This lease was made by Commissioner George C. Clausen on October 15, 1901, and included the following clause:

"To forthwith proceed with the work of making such repairs and renovations as the commissioner may deem necessary or advisable, and upon plans to be approved by him to expend a sum not exceeding \$10,000 on such repairs and renovations as the commissioner may determine. The sum so expended shall, when certified and approved by the architect or person designated to supervise said work, be allowed and apply on account of the license fee herein reserved."

Up to April 30, 1908, the books show \$4,658.85 had been allowed for repairs. The commissioner had in his possession receipted bills from the licensee, amounting to \$5,880.28, but the licensee claimed that he had submitted vouchers for \$6,151.15. As will be readily seen, these figures do not agree. Furthermore, as far as could be learned, none of the work had been authorized by the commissioner or performed in the manner specified in the contract; and none of the vouchers submitted had ever been approved or accepted by the department. When the bookkeeper was asked by the commissioner why he had placed such an allowance on the official records of the department, he said: "I have no written authority for such entry, the information having been obtained, from the best of my recollection, from the assistant secretary. In my effort to institute and maintain proper records of the revenue due the department from leases and privileges I was forced to take such data as could be obtained from the assistant secretary, either from his records or from facts within his recollection, and for the greater part of such data no written authority was ever obtained from him." In answer to this assertion the assistant secretary stated: "In reply to your communication asking what authority I had for establishing a credit on the books of the department in favor of the West End Hotel Co. as allowances for repairs, etc., which the chief bookkeeper states was based upon authority obtained from me, I beg to advise you that I was not authorized to cause such entry to be

made, nor have I at any time assumed or exercised such authority. The chief bookkeeper is mistaken in attributing this matter to me either directly or indirectly. Bills have been submitted from time to time for some years past. None of them has ever been certified by the architect or finally passed upon by the commissioner. No allowance is recognized without such approval. The bills have been kept separately and shown to and discussed with the commissioner at various times. No allowance has ever been approved, and I have never made such entry in the record heretofore kept by me. The credit of \$4,648.85 on the books is an error and should be corrected, pending adjustment of the matter by competent authority."

No one seems to want to claim the discredit of making this unauthorized allowance, and the author of it will probably never be known. The present commissioner has examined the claims in his possession and finds \$4,843.53 which he believes might be allowed under the contract. There is still a difference of \$270.87 between the vouchers claimed to have been submitted by the licensee and those actually in the possession of the department. That such conditions should have been allowed to exist during a period of seven years is indicative of the general attitude of indifference assumed by various commissioners toward protecting the department's revenues.

A further indication of administrative incompetence is found in the same lease. The licensee is required to submit on or before the 10th of each month a certified statement of the gross receipts of the previous month, together with a check for 5 per cent. thereof. This form of lease has been so common in past years that the percentage clause is printed in the standard form. Incredible as it may be, the department of parks has for years accepted the statements of various licensees for what the latter claimed to be their monthly gross receipts, without making any effort to prove the truth of the statement or without prescribing in any wise the records to be kept by the licensee, or the manner in which he should keep them. Such perfect trust is not consistent with modern business methods. The statements submitted by the licensees close with the following words: "Licensee being duly sworn deposes and says that the foregoing statement is in each and every particular therein contained full truth and correct," but

say nothing about particulars which may be omitted. Of the 70 statements examined, 55 were attested as notary by the official of the park department whose duty it was to care for and record the money received. There are now only seven licensees on this basis and the present commissioner declares the percentage license not in accord with his policy.

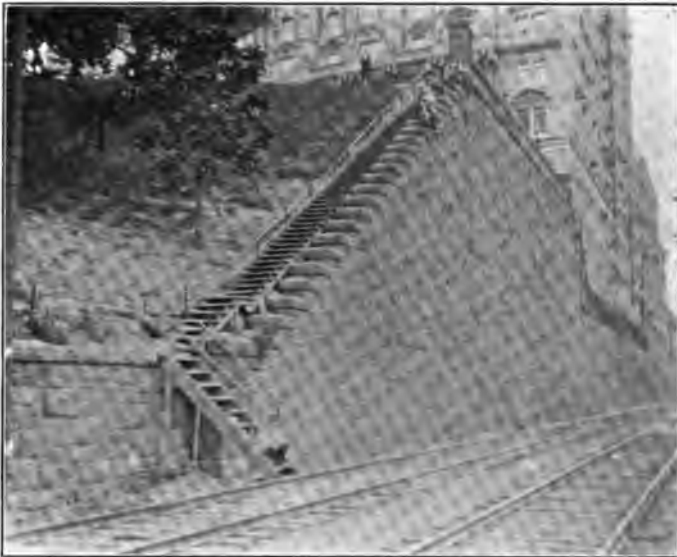
Another striking case of apparent irregularity in exercise of the power of lease making and reduction for repairs is presented by the Casino in Central Park. William Leary, state superintendent of elections, in the conversation quoted above, states that about eleven years ago this privilege was thrown open to public competition and after the reception of many bids was let for \$9,000 per annum, the lessee in addition being bonded for \$25,000 to secure a proper carrying out of the terms of the lease. February 25, 1901, Commissioner George C. Clausen reduced this fee to \$3,000 per annum in consideration of the fact that the licensee bound himself to make at his own expense all necessary repairs, enlargements and improvements of the building at an estimated cost of \$30,000, all such improvements to become the property of the department. This lease was for ten years. In other words **a reduction in rental of \$60,000, two-thirds, was made in return for improvements amounting to \$30,000**; although the earning capacity of the business was undoubtedly increased to a great extent thereby. Furthermore, although the lease contained the standard statement that all necessary repairs were to be made at the expense of the licensee, a further reduction has been allowed on the rental actually called for in the lease of \$580.31 for fire insurance, and \$3,445.03 for lunches, carriage hire, exterior and interior painting and substituting mosaic for asphalt in front of building. No evidence was produced by the department in the form of properly authorized vouchers to show that \$30,000 had actually been expended by the licensee as per his contract, and we have only the verbal statement of the assistant secretary as evidence that such sum was expended. This last can be said in all cases where specific sums to be paid out by the licensee for repairs and improvements are stated in the lease.

All facts disclosed by the investigation, which indicate violation by former commissioners of the powers possessed with

respect to privileges from which revenue is derived, are set forth in detail in Exhibit D. The results obtained from public competitive bidding for park privileges are in sharp contrast to those described above. This method is now operating in the boroughs of Brooklyn and Queens with apparent success. Commissioner Kennedy states that he thoroughly believes in the **competitive method**, and while still giving full consideration to the wants and needs of the public, **has been able thereby greatly to increase the department revenue.**

The policy followed in Brooklyn in renting privileges is described in the following extract from a report submitted to the comptroller by the bureau of municipal investigation and statistics, Jan. 13, 1907. "The existing leases of these privileges are made each for the term of four years. They were entered into by the commissioner after receiving bids invited publicly and in accordance with printed specifications as to the terms and conditions thereof. Such specifications detail provisions as to the services and accommodations which the several lessees shall perform and provide for the public, and also as to the charges which may be made therefor. The several leases are carefully drawn with a view to securing to the public the fullest use of the parks for purposes of recreation and of holding the respective lessees and their employees to a strict observance of all park rules, regulations and proprieties, each lessee being bound to discharge any one or more of his employees on request of the commissioner. The city is to furnish heat and light but **not** to make repairs. The lessees are required to give bond for the faithful performance of the conditions of their respective contracts."

In discussing the feasibility of the competitive method of letting park privileges, a city employe who has made an official examination of the present practice in the several boroughs, states that letting park privileges to the highest bidder is not the proper method. He cites as proof a recent experience of the park commissioner in the borough of The Bronx, where a licensee having bid for his privilege more than he could earn, was compelled to conduct an illegitimate business to make up the deficit. This reason is absurd, and if such a business was permitted, it is only a further indication that at



A dangerous stairway and R. R. crossing. Riverside Park and 72d Street. The long stairway has no outer rail.

times the department seems to be more concerned in the welfare of the licensee than in the public and the amount of revenue to be received by the city.

This same employe admits that it is wrong to grant licenses on the percentage basis, stating that he had made an examination in several cases, and from the inadequate records which were kept could not satisfy himself that proper returns were being made to the department. He further stated that in his judgment the ideal method was that of an honest commissioner letting privileges on the non-competitive plan, so as to gain the greatest good for the public. He apparently does not take into consideration the fact that according to actual experience commissioners have not been ideal and have either shown themselves to be ignorant of the proper returns the city should receive from privileges, or have had some reason best known to themselves, which has caused them to be negligent of the responsibility imposed on them. We agree with the Brooklyn commissioner that by letting privileges to the highest bidder after public advertising and competition, with the lease so drawn as to secure maximum benefits for the public and to eliminate the possibility of the privilege being secured by an undesirable bidder, the greatest benefits may be derived for the people and the largest possible revenue for the city. A further safeguard would be to secure rental payments by bond or cash deposit. The revenue derived from any privilege under this system would tend more closely to approximate a proper return, as there is no one who knows the value of a privilege better than the man who is going to invest his money in it. Commissioner Kennedy further states that all privileges in the boroughs of Brooklyn and Queens are housed in buildings constructed by the department, and kept in repair entirely from money charged to the budget. Although in the borough of Manhattan it is usually stipulated in the lease that the building should be constructed under department direction, many stands have been built and additions made to buildings without such supervision. During the investigation, all such buildings and stands were examined and many were found to present a disgraceful appearance. Some of these have been allowed to remain in this condition for years, although the attention of the department has been repeatedly

called to them. This condition was especially evident along the river front on Riverside Park, as will be seen by the accompanying illustrations. In regard to Riverside Park, the question of rent is not the most important matter. The principal question is, why are certain persons allowed to disfigure the public water front? Many of the structures should not be allowed to remain at any price. The permits for them should be promptly revoked, and if the places are not removed after reasonable notice, steps should be taken to destroy them.

Hereafter no building or structure should be allowed to be built on the river front until the plans have first been filed with, and approved by the department. No alterations to the exterior or additions to the buildings should be made without written permission from the commissioner of parks. It should be the duty of the foreman of each section to examine such buildings once a month and render a written report on their condition. **One thoroughly objectionable place on the river front in Riverside Park has remained for over a year without a permit, and in arrears for nearly five years' rent.**

It is stated by the superintendent of parks that the foremen cannot be depended upon for protection against abuse of park privileges; and it is evident from the tone of the foremen's reports that their feeling of responsibility therefor is not a burden to them. Revocations have not always been reported promptly by the commissioner to the superintendent of parks, and probably in some cases not at all, so that foremen may not know of the fact that certain permits have been revoked. At any rate, licensees without permits were recently reported to the commissioner by the foremen without comment.

It is significant that the report on park privileges requested from the foremen by the Bureau of Municipal Research on May 20, 1908, was the first report of such a nature, so far as can be learned, ever rendered to a commissioner. When we consider the further fact that commissioners have no inspectors and no other method of keeping in close and continuous touch with the situation in each park, it is no wonder that the conditions above described have existed.

The following case illustrates the inaccuracy of present records and reports: Part of the river front at 77th street was leased on December 14, 1907, at the rate of \$50 per month, to William Bradley for storage purposes. The lease was noted by the assistant secretary in his memorandum register, but in May, 1908, there was no record of the lease to be found in the official books of the department kept by the bookkeeper. A payment of \$50 in December, 1907, has been recorded by the latter as payment for a temporary permit but no account has been opened in the ledger. To further complicate matters the privilege was not noted in the foreman's report for the Bureau on May 20th, 1908, the foreman stating that he "did not understand."

It is also important to note that the average license for the smaller privileges is so worded that unless the foreman has knowledge of its revocation he would have no means of telling whether, when presented to him, it was a bona fide permit. Since the institution of the Bureau's investigation this fact has become evident to the commissioner, and steps are about to be taken to correct it.

The clause in the standard lease providing that all necessary repairs shall be made at the licensee's expense, has been interpreted by the department to mean repairs on account of wear and tear. Other or extraordinary repairs have been systematically paid for by the licensee and allowed by former commissioners as a deduction from rent. In such cases the licensee is supposed to obtain the consent of the commissioner to the repair and to submit receipted vouchers when the work is completed. The latter must then be approved by the department architect before the allowance is made. The present commissioner has broken away from this custom somewhat in the case of the Arsenal restaurant, which he recently ordered the licensee to have painted at his own expense. The same licensee was entitled, according to his lease, to make improvements to the extent of \$2,000, and deduct the cost from his rent. The improvements exceeded the stipulated sum by \$355, which excess it is stated by officials of the department was verbally approved by commissioner, secretary and department architect. In the absence of any evidence of such ap-

proval, however, Commissioner Smith required the licensee to refund the excess allowance to the department.

The character of work for which the department is paying in this indirect manner is shown by the following statement rendered to the commissioners of accounts June 15, 1908, by the proprietor of the Claremont restaurant. "The licensee had a credit balance due on account of payments made for construction of a sewer from the end of Manhattan viaduct to Claremont, new connections, etc. As per agreement with the department, the licensee advanced money to pay for this work, which was done by and under the direction of the department of parks and approved vouchers to the amount of the cost were turned into the department in lieu of cash payment for rent."

This practice violates the spirit if not the language of the city charter. The park department, like all other city departments, is required by section 617 of the charter to submit to the board of estimate and apportionment an annual estimate of the department's necessary expenses for the ensuing year. After consideration of the department's estimate, the board of estimate and apportionment is authorized and required by section 226 of the charter to fix the amount of the annual appropriation for park purposes, and section 617 further provides that "no (park) commissioner shall incur any expense for any purpose in excess of the appropriation."

Under these charter provisions it is clear that all questions of the necessity for and the amount of appropriations for park purposes are to be finally passed upon by the board of estimate and apportionment. When the department of parks agrees that the tenant of park property shall make improvements and repairs and deduct the cost thereof from the rents due for the occupation of the property, it will readily be seen that **the department usurps two important functions of the board of estimate and apportionment, viz.:** the determination of the necessity for and advisability of improving the property, and the determination of the amount which shall be expended for such improvement.

The proper procedure, under the charter provisions, would be the collection by the department of the full rental that can

be obtained from the property and its payment to the city chamberlain, as required by section 1550 of the city charter, and the inclusion in the department's annual estimate of all items of proposed expenditures for repairs and improvements.

It will be interesting to note whether in the face of continuous criticism of this policy the department will in future continue it. Steps should be taken to have the courts determine the extent to which the commissioner is personally responsible for any loss suffered by the city due to this irregular method of expending public money.

Another practice, which has been repeatedly brought to the attention of the department, is the leasing of buildings in public parks for private occupancy. The bureau of municipal investigation and statistics recommended in 1907 that this practice "be discontinued at once" and that property so used be "given over to the use of the public and the buildings destroyed if not suitable for park purposes." Despite this and similar suggestions by investigators within and outside the city government, this practice still continues.

In an unimproved portion of Highbridge Park are seven dwelling houses, two of which at 161st Street are rented by Mr. C. S. U—, who pays \$50 per month, to some one, whom he is unwilling to designate by name; one at 163d Street is rented by Joseph D—, who pays \$25 per month to W. G. P—, a private individual; one at 164th Street is rented by Thomas McK—, who pays \$8 per month to the department of finance; a three-story brick house at 165th Street is in charge of Mrs. M. J. H—, who stated that she has never been asked to pay rent to any one; another at 165th Street is rented by Mrs. F. J—, who pays \$25 per month to the department of finance; and a house and barn at 170th Street are rented by Mr. John H—, who pays \$15 per month to the department of finance. The explanation given by the rent collector for the bureau of revenue of the department of finance was: (1) That the property referred to has been condemned, but as no awards have as yet been made by the supreme court some of the previous owners have paid no rent and have refused to do so until the awards are made by the court, and (2) that all rents due the city from this property up to the

time of settlement will be deducted from the said awards. Another house in a part of this park which has been turned over to the park department is being rented by that department to William B—— for \$20 per month. Quite a portion of Fort Washington Park which has also been turned over to the department of parks is fenced off, and the rent from the five dwelling houses standing thereon is being collected by the department of parks.

The Speedway Inn on the Harlem River Driveway is also occupied as a private dwelling, from which the department of parks is collecting rent. How private beneficiaries have capitalized the taxpayer's generosity is illustrated by a quotation from the society column of a recent issue of the *Bronx Home News*: **"Mrs. H. and family of 1182 East —— St. will spend the summer in their camp at Pelham Bay Park."**

Section 151 of the city charter provides that the bureau of city revenue of the department of finance may:

"Collect rental for the temporary use and occupation of property acquired by the city for public purposes, between the time of the acquisition thereof and the time when the same can be actually utilized for the purposes for which it was acquired."

When property acquired by the city for park purposes is turned over to the department of parks, the above section of the charter is no longer applicable to it. From the moment that the property comes into the hands of the park department, it is intended to be held and administered for the use and enjoyment of the general public; and all expenditures of public money for the improvement and beautification of the property are likewise intended to increase its possibilities of use and enjoyment by the general public. To acquire land with public money, to improve and beautify it with drives and walks, lawns and groves, all at the public expense, and then **to exclude the public from the use and enjoyment of a portion of the property**, could be justified only by public necessity; but **to give over that portion from which the public is excluded to the exclusive use of private individuals for residential purposes is without justification.**

The revenue derived from the leasing of such dwellings is a trifle when compared with the cost of the improvement of

their surroundings. In view of the fact that park space is all too small to meet the needs of the public comfort and convenience, this revenue can hardly be used as a reason for excluding the general public from a portion of the public parks.

It remains to be seen whether the present commissioner will be as inactive as his predecessors in correcting this abuse.

Special attention is called to the fact that Brooklyn leases are made only for the term of four years. Commissioner Kennedy states that his purpose is to give his successor time enough to gain knowledge of the situation, and to make new leases if he so desires. It will be seen from a study of Exhibits C, Parts I and II, that former Manhattan commissioners have bound their successors with undesirable long term leases ranging from five to ten years.

Further striking examples of low rates to lessees are found in the carousel, Central Park, and the stand of Otto Abrams, Battery Park. According to the bureau of municipal investigation and statistics, a similar **carousel privilege** in Prospect Park, Brooklyn, was let in 1906, after public advertisement, for four years at **\$6,600 per annum**. During the last seven years in Central Park, Manhattan, the city has never received from this privilege more than **\$600 per annum**. The privilege was let on the non-competitive plan, at a monthly rental of 10 per cent of the gross receipts, and the proprietor has never reported his income to be in excess of \$6,000 per year. The lease provides for the surrender of the property to the city at the end of its term. This is, however, only a slight, if any, additional compensation.

A stand is rented near Grant's Tomb on Riverside Drive for **\$10 per month**. It is within a few feet of a photograph gallery which is enjoying a **free privilege**. Both permits are revocable at pleasure. Such inconsistency should be impossible.

In Battery Park one licensee is paying **\$15 a month** for a stand for which another says he is willing to pay **\$100 per month**, as soon as it is available, November 1st, 1909. A similar stand in a more desirable location has been oc-

cupied **free of charge** since October, 1907, although it is within a few feet of a stand for which **\$15 per month** is paid.

The carelessness and indifference with which leases have been drawn are typified by the case of Isaac Morris, occupant of a stand in Riverside Park. The lessee was charged on the books of the department with rent for the winter months, and according to the apparent terms of his lease, was in arrears April 30, 1908, for six months' rent. It was found that the lessee's privilege was for the summer season only and therefore an allowance for the arrears will probably have to be made. Many similar cases were found, where, according to the lease, the department had charged the lessee a full year's rent and was then compelled to make an allowance for the months during which the privilege was not operated. Several privileges were also found to be yielding revenue for which no leases could be found. There seems no doubt that agreements had originally been made with these lessees, but either the documents have been lost or no copies were ever retained in the department.

Free privileges.—There are so many arguments against granting free privileges in parks that the wisdom of this policy is questionable. Commissioner Kennedy of the boroughs of Brooklyn and Queens states that he recognized the difficulties and complications which would arise if he granted such privileges in his boroughs, and that therefore he has firmly withstood all efforts of politicians and others to induce him to grant free privileges. **Many of the holders of free privileges say that they would rather pay for their privileges and earn the protection derived from payment.** A system of free privileges places before foremen a great temptation to take money in return for protection to holders. This conclusion seems borne out by the fact that in Battery and City Hall Parks, almost without exception, the privilege holders have expressed preference for paying from five to fifteen dollars per month for their privileges to holding them free. There are several reasons that may be thought of for this feeling on the part of the privilege holders, none of which reflect credit upon the foremen or others who might be interested. **The city through unnecessary free privileges is losing every year relatively large revenue which might be used to advantage for playgrounds and other legiti-**



Cogan's boat house. Has no permit, pays no rental.



A yacht club. Private fishing platform in the foreground.

mate park purposes. While the city on April 30th, 1908, was receiving less than \$2,000 a year from Battery Park privileges and only a little over \$2,500 a year from City Hall Park, it is estimated that **an income of nearly \$4,000 is being annually lost in Battery Park and over \$4,250 per year in City Hall Park** by failure to charge for privileges. These figures are shown in detail in the exhibit of active free privileges (Exhibit D).

Three cases were found in City Hall Park where privileges had been exercised for years without any permit; such cases require explanation from the foreman in charge. In Battery Park, Assistant Superintendent Weeks stated that the foreman's report on privileges of May 20th, 1908, was incomplete, and he personally returned a report on four concessionaires not reported by the foreman. Reason for this omission was not given. It was found that the permits for two of the latter had been revoked; thus even the assistant superintendent is blameable for not reporting the reason why licensees with revoked permits are allowed to remain in the park.

When these facts were called to the attention of a city employe who has made a careful investigation of park privileges, he remarked that it would never do to have free privilege holders pay, as such privileges had always been considered legitimate perquisites of each new set of politicians. This remark bore out the facts discovered by inspection, viz.: that nearly every free concessionaire has his political sponsor and backer. It was remarked by employees of the department that previous commissioners were repeatedly approached by politicians in regard to this matter, and that a certain alderman had personally obtained permits for a large number of the present holders in City Hall and Battery Parks. It is also rumored that this man was not doing this for political reasons only, but that he might be deriving some personal financial benefit from his activity. It has been stated by license holders in City Hall Park that a certain Italian, whose name and address are known, was acting as padrone and collecting fees from the Italian boot-blacks and newsdealers in that park. For whom these fees were collected could not be learned, neither could definite proof be obtained that such collections were being made, owing to the fear of trouble exhibited by the various holders.

The department on April 30th, 1908, did not know the number of free privileges legitimately in existence. No duplicates of the permits had been kept in the office, and no official files or records of them had been maintained. The only proof of their existence was the copies of the original permits found in the press copy books, and as there was no register of such permits, there was nothing with which these copies might be compared. It is stated by employees of the department that previous commissioners have made out such permits on the backs of cards, and in many cases no record of these permits has been left in the department. In such cases, **there is nothing on file to show whether the licensee has a right to his privilege or not.** These conditions are deplorable, in view of the large amount of revenue annually lost to the city because of them, and the easy means of graft they provide.

One hundred and nine free privileges were reported in operation June 20, 1908, by the department's foremen and by inspectors of the commissioners of accounts. On investigation, copies for 100 of these permits were found in the copy books from January, 1907, to date. Those for which no copies were found may have been copied previous to this date, may have been issued uncopied or may not have been issued at all. Copies of 76 permits were discovered which were not reported by either foreman or inspector, against which four revocations were found to be recorded during the term of the present commissioner. As no previous commissioner kept any record of revocations of free permits, the number of apparently unrevoked permits (72) found on record and not in operation at the present time, may be believed to have been revoked previous to November 25, 1907, or their holders may have ceased the operation of their privileges voluntarily. **To verify this list thousands of copy book pages had to be examined** and when the permits were finally found, it was impossible to state definitely that they were active to-day, owing to the absence of copies of revoking letters referred to above. It is hoped that Commissioner Smith will make this list of free privileges the official starting point of a permanent file for free privileges and **it will be worth while for taxpayers to note whether an accurate record of all such privileges is hereafter maintained.**

It is stated by the superintendent of parks that notices of the revocation of free privileges are sent by him to the foremen, but the foremen's reports do not display a sense of responsibility on their part for excluding from their section holders of privileges without permits. Because of the wording of the permits, unless the foreman had personal knowledge that a particular permit had been revoked, he would not be able to learn this fact from the permit itself. It was found by the inspectors that in nearly 50 per cent. of the cases the holders did not have the permits with them, and in some cases it was almost impossible to induce them to bring the permit from home. If the department desires to continue to grant free privileges, it is certainly unsafe to follow the present policy. Copies of all permits and advices revoking them should be filed by the department in such a manner that an accurate knowledge of permits in existence can be quickly obtained at any time. The permits should be issued for a specified time instead of "at the pleasure of the department," thereby enabling the foreman to have some idea of the maturity date of the privilege. In addition to this, some form of metal license, or tag should be issued to the holder, and he should be required to fasten it in some conspicuous place on his stand within sight of the foreman. Any holder not having such tag in evidence should be promptly evicted. This latter device was suggested by one of the department employees and is receiving favorable consideration on the part of the commissioner. The fact that privileges of a certain nature have always been considered political plums to be handed out to the favored few, should not stand as a legitimate reason for depriving the city of the income which such holders are willing to pay. **If there are continuous rumors that foremen are obtaining money from such holders in return for their protection, these rumors should be run down by a thorough system of inspection under the personal direction of the commissioner, which officer should not be entirely dependent upon the foremen as at present, for assurance that park privileges, both paid and free, are being properly and legitimately operated.** The commissioner's need for such an inspection staff and for accurate and periodic reports from foremen, was made doubly apparent to the investigators by the commissioner's ignorance of various violations

and the character of the work which he requested the investigators to do for him.

Projections

Bay window, show window and storm door projections.

—The department receives its authority for collection of fees for building projections from section 613 of the charter, revised by chapter 623 of the laws of 1901, which gives them the right to charge for projections built within 350 feet of the outer curb of parks or parkways. The procedure in this matter is also governed by park ordinances as follows:

“Each commissioner may grant permits for the erection and maintenance of projections on any park, parkway, square or public place in his jurisdiction and on all streets and avenues within a distance of 350 feet from the outer boundaries thereof, upon such terms and conditions and upon the making of such compensation to the city as in his discretion he may determine with respect to the particular locality. All applications for the privilege of erecting bay windows or other house projections, shall be made to the commissioner in whose administrative jurisdiction the park or parkway affected lies; who may in his discretion, grant the same upon payment of the fee to be determined in each case by said commissioner. Working plans and duplicates drawn to a scale of 1-4 inch to the foot, shall be required to accompany each application, showing elevation, plans and vertical section of extending projection; one copy of which will be filed in the office of the commissioner having jurisdiction and one shall be returned to the applicant for filing in the department of buildings with the approval of said commissioner. No permit will be granted to cover more than four feet of projection between the house or building line, nor shall the projections occupy longitudinally with the street or avenue more than two-thirds of the width of the building from which they project.”

This section is interpreted to mean that charges are to be made for solid projections, viz.: bay windows, show windows and storm porches, while ornamental projection permits are

granted free of charge. The plans mentioned in the ordinance are sent to the architect, who passes thereon and computes the area of the projection, noting such computations with his approval on the application. The permit is then made out in triplicate, signed by the commissioner, and two copies and one set of certified plans are issued to the applicant upon payment of the fee. The triplicate copy is filed with the second set of plans in the commissioner's office. These office copies are filed alphabetically in a box with no attempt at order or reference to the entry of the fee in the cash book, and without index of any kind. The fees charged range from \$5 to \$20 per square foot, in accordance with the location of the property. The assistant secretary states that these prices have been fixed by custom. He further states that the superintendent of buildings under the borough president must approve all plans before construction can proceed, and that such approval will not be given for plans containing projections on streets within park jurisdiction unless a permit from the commissioner of parks is attached thereto. He states that on several occasions the bureau of buildings has sent applicants for projection permits to the department of parks. It seems that this check by the bureau of buildings is the only protection which the department of parks has against violations and loss of legitimate revenue. Neither the section foreman nor any other employee of the department is held responsible for reporting violations. Under such circumstances, it would certainly seem that the bureau of buildings should give some systematic assistance, and at least render to the department of parks a monthly report of plans filed for projections under park jurisdiction with which the department of parks would be able to verify its record of revenue receipts from this source. This, however, has never been done, and when an attempt was made by the commissioners of accounts to obtain from the records of the bureau of buildings a list of projections constructed under park jurisdiction during the period under review, it was found that the work entailed was so great that it was not deemed advisable to undertake it. Records are not so arranged that statements of projections under the jurisdiction of any department can be easily obtained from them. The park architect prepared for the investigators a statement of all projections approved by him during the period under review. This schedule was checked

to the cash book and an endeavor was made to learn whether all revenue actually received from this source had been properly recorded. Several cases were found where no record had been made of fees for permits issued, and several where a less amount had been recorded than the permit called for. An endeavor was made to follow up these differences and to discover whether fees had actually been paid to the department, as in some cases permits are issued and never called for by the applicant. In most cases, the applicants were either out on repeated visits or refused to discuss the matter. In one case only was an actual difference verified. The report of the architect and a copy of the permit itself called for a fee of \$125.33, while only \$125 had been deposited. The applicant affirmed that he had paid \$125.33 to the department. Although this is a small amount, it is an indication of what could easily have happened in many other similar cases and it is additionally significant in view of the fact that in the case cited on page 27, where money was found to have been held back by the department, the odd cents of a payment to the department were properly deposited in the bank while the even dollars were retained.

The department of finance has never taken precautions to ensure the receipt of the proper amount of projection revenue from the department of parks, and judging from their reports on the subject; neither the department of finance nor the commissioners of accounts have ever attempted to prove the correctness of the records of cash receipts from projections. Numberless projection permits can be issued without the knowledge of the department of finance, as it innocently accepts the revenue transmitted, without any question. The permits for projections are printed by the department of parks without supervision by the department of finance, and as the printed forms are unnumbered and easily accessible they can be issued, filed with the bureau of buildings in the proper manner, the fees collected and no mention made of such fees on the accounting records. If this has not been done, it is due only to the honesty of the employees through whose hands they pass. As has been said above, the bureau of buildings seems to be the only place where an official check may be obtained on this sort of revenue and as far as is known neither

the department of finance nor the department of parks has cared, up to the present time, to avail itself of this protection.

Vault permits.—In pursuance of its control over highways surrounding parks and over those parkways given into its care by cap. 494, laws 1905, the department has accepted fees for vaults constructed under the sidewalks of these thoroughfares. The collection of vault fees has apparently been entirely haphazard and the rates charged for this occupation of public property by private owners is purely nominal. To obtain a vault permit the builder must make application in writing to the park commissioner, submitting a sketch of the vault with dimensions. The permit and sketch are submitted to the park architect who computes the area in square feet.

The permit and its stub are then filled out and the permit is signed by the park commissioner and issued on payment of the fee. The fees range from 25c. to \$2.00 per square foot, in accordance with the location of the property. It is stated by the assistant secretary that these fees are based on rules laid down by custom and precedent and never have been officially confirmed by the park board.

The builder submits the plan for the vault to the bureau of buildings under the borough president, as a part of the plans for the entire building. He is not required to attach the park permit thereto, as the vault is beyond the building line and, therefore, not under the jurisdiction of the bureau of buildings. No duplicate of the permit is kept by the department and the only record of the transaction to be found is the unsigned stub. The bureau of highways issues permits for all vaults other than those under park jurisdiction, but no attempt is made either by the bureau of buildings or the bureau of highways to give the department of parks a report of the vaults from which it should receive revenue, nor, so far as can be learned, has there ever been a request for such a report from the department of parks.

Beyond the uncertain protection, therefore, which the department may receive from the police, no endeavor is made to prevent unauthorized encroachments on public property. The department of parks has no system of inspection, nor does the

department of finance make any effort to assure itself that it is receiving the proper income from this source, but again accepts what is given to it without question. This may account for the noteworthy fact that on the 13½ miles of streets under the jurisdiction of the department of parks a fee has been collected for the construction of only one vault since October 30th, 1906.

At the request of the Bureau of Municipal Research, Commissioner Smith asked the park architect to render a statement of all vaults known to the department to have been constructed during the period under review, and only the vault referred to above was reported. The commissioners of accounts made a search of the records of the bureau of highways and found over 375 vaults constructed on streets under its jurisdiction from which that bureau had collected fees amounting to approximately \$259,000 during the period under discussion. The importance of collecting all fees for vault occupation, even under the present very inadequate rate of compensation demands a careful investigation of these conditions.

Auction Sales

Periodic auction sales of condemned tools, old harness, condemned horses, surplus animals in the menagerie, sheep and wool, are held by the department.

Condemned tools, harness, etc.—Department tools, harness, are condemned by the superintendent of supplies and repairs in conjunction with the superintendent of parks or the stable foreman, and collected at the 97th Street dump in Central Park until such time as the sale is held. About twice a year the superintendent of supplies and repairs notifies the commissioner that a sale is necessary. The commissioner then notifies the superintendent of supplies and repairs to prepare the advertisement for the City Record and to draw up a letter from the commissioner to the auctioneer, notifying the latter of the sale. The superintendent states that the commissioner personally selects the auctioneer, but that Joseph B. Day has done this work since 1904. The superintendent attends the sale as the representative of the department and reports to the commissioner the articles sold, the name of the purchasers and the amount paid to the auctioneer. He requires each pur-

chaser to deposit \$50 with the department to secure the prompt removal within the specified time of all material purchased. This deposit is retained by the superintendent until it is returned to the depositor. At his own pleasure the auctioneer sends the commissioner a statement of the sale accompanied by a check for the proceeds, less 10 per cent. commission. For some unexplained reason **the auctioneer has been known to retain these proceeds for over three months, without any report thereon.** The record of the return from the auctioneer for a sale held January 7, 1908, was not made until April 8, 1908. Revenue from this source is returned to the chamberlain at the end of the month in the usual manner and credited to the general fund.

Condemned horses.—Horses are condemned by the department veterinary after consultation with the superintendent of parks and the stable foreman. The above mentioned procedure is followed, excepting that notice of the necessity for this sale comes from the superintendent of parks and the sale itself is conducted by and held at the office of the Fiss, Doerr & Carroll Company. The superintendent of supplies and repairs states that owing to the rapidity with which such sales are conducted, he can not get the purchaser's name and being unable to hear the price bid, can only obtain a copy thereof from the auctioneer's memorandum. He therefore can only report to the commissioner the horses sold and the amounts received by the auctioneer. Investigation disclosed the fact that here again the auctioneer seems to take undue time in making his return. The proceeds of the sale held March 5, 1908, were not recorded on the books of the department until May 18, 1908. It is stated that much higher prices are obtained by conducting the sale at the office of the Fiss, Doerr & Carroll Company than were previously secured from sales held at the department stable.

Surplus animals in menagerie, sheep and wool.—The decision to sell surplus animals, etc., is made by the director of the menagerie. He also notifies the commissioner of the necessity for such a sale. Procedure thereafter is the same as in the case of condemned tools.

Street opening deposits.—As in the case of vault fees, the park department in pursuance of its authority over certain thoroughfares requires the making of a deposit before a permit is granted to remove or damage any part of the highway's surface. This deposit is in the nature of a security, held against the proper restoration of the pavement damaged. Its practice in this respect is similar to that of the bureau of highways.

Application must be made to the commissioner in writing before an opening can be made in a parkway. The application is then submitted to the chief engineer for approval, and the amount of the deposit necessary to protect the city in case of damage to the street is noted on it. The permit is made out in triplicate, the original given to the applicant on payment of the deposit, one copy to the bookkeeper and one to the chief engineer or superintendent of parks.

It is stated by the assistant secretary that while the originals of all projection and vault permits are required by law to be signed by the commissioner, up to the term of the present commissioner it was the custom for other officials to sign permits for street openings. Most of the office copies of permits seen by the investigators were not signed at all and consequently no one has known whether a street opening has been properly authorized until the original permit was returned to the department, unless a copy of this permit could be found in the press copy book. The present commissioner is now signing original permits, but not the copies, as the application with his initialed approval is thereto attached.

Contrary to the precedent established by the department of finance, it has been the custom for the department of parks to retain these deposits on the plea that they did not belong to the city. As far as is known, the department of finance has made very little objection to this practice and has never questioned the irregular method by which these deposits have been handled for many years. No mention of this subject has been made in any of the recent reports of the commissioners of accounts or of the department of finance, nor has any indication been given by them that either office has made investigation thereof. This indifference is serious in view of the fact

that no branch of the department's business has been more loosely conducted. Attention has been previously called in this report to the fact that up to July, 1907, practically no record whatever of the receipt and payment of this money was maintained. Thousands of dollars annually have been received, held for an indefinite period and presumably returned on the strength of a release from the chief engineer without any record having been made of the transaction and, as far as can be learned, without criticism thereof by either the department of finance or the commissioners of accounts. As has been previously stated, moneys received were simply enclosed in an envelope marked with the name of the depositor and the amount and placed in the safe. A number of these deposits have been in the possession of the department for over three years, and in view of the proofs that moneys have been misused by officials, this fund could easily have served the same purpose.

The assistant secretary makes the somewhat remarkable statement, that within his recollection none of these deposits has ever been forfeited, but the apparent forgetfulness and indifference of depositors in regard to moneys held by the department, and the marked hesitation to make complaints for fear of difficulty when applying for further permits, together with the fact that moneys in the bank to-day were deposited as far back as 1904 indicate the probability of unrecorded moneys which have not been returned to the depositors. The ridiculous inefficiency of the old method of handling this money is demonstrated by the case of Mr. Damstadt, previously mentioned. When he called for his money no record thereof could be found, the explanation of its subsequent discovery being that it was found in an old bundle of returned deposit envelopes which had been transferred by the secretary to the assistant secretary some time previously. Again, when the assistant secretary was recently asked to turn over to the commissioner money held by the former for unreturned deposits with a list of the depositors thereof, the length of time taken to make up this statement and the fact that a deposit was included therein which had been previously cancelled, indicates that the assistant secretary had no clear and definite record at hand of depositors to whom money was owing. At

the present time money is being recorded in the cash book and ledger by the bookkeeper and deposited in the bank. The permits themselves, however, are unnumbered and no attempt is made to file them in such order as to support the entry of deposits in the cash book. Although in the case of street openings deposits are made only to secure the department from loss by damage to the street, the assistant secretary, who has been responsible for the return of these deposits for a period previous to February, 1908, stated in a letter to the commissioner that he was in the habit of returning the deposits on receipt of the original permit. If action stopped here, there would be no need for deposits, and in case of damage to streets the city would have to pay for the repairs. He makes no mention of the fact that a release must be obtained from the chief engineer to the effect that the street has been returned to its original condition. Even with this latter precaution an employee could easily give this release without having examined the work or to earn a consideration from the depositor against whom an adverse report had been rendered. In either case the city would lose any advantage from the deposit and would be charged with the cost of making its own repairs. A business man will appreciate that the return of these deposits on the certificate of one employee, no matter how honest he may be, is not a wise or safe policy.

Another pernicious element, and one which would further indicate that some deposits must have been forfeited in the past, is the failure of the chief engineer to investigate the condition of the street and authorize the return of the deposit promptly on completion of the work. Instead, it is the custom not to make such investigation until the depositor actually calls for his money. Thus owing to the apparent diffidence shown by depositors in calling the department's attention to the fact that they have money on deposit and to the fact that some depositors do not seem to know whether the money was made as a deposit or as an outright payment for the privilege of opening the street, years sometimes elapse before the money is returned.

Owing to the inadequate and inefficient records it was difficult for the investigators to satisfy themselves of the absence of irregularities in regard to the receipt, care of, and return

of deposits. When the commissioner requested a statement of unreturned deposits from the assistant secretary, he obtained a similar and independent statement from the chief engineer. Several deposits indicated in the latter's report as not having been released by him, do not appear on the assistant secretary's statement. It was stated by the commissioner's private secretary that when these differences were followed up the depositors had lost all recollection of the transaction. A list was made by the investigators of all street openings permits found in the copy books for the period under review. An endeavor was made to check the deposits noted thereon with the available records. Several differences were noted, and when the depositors were interviewed their bad memory or the absence of records prevented them from telling whether their money had been returned.

It is most inconsistent that money received on deposit as security for contract bids is promptly turned over to the comptroller and cared for by his office, while money received as deposit for street openings is allowed to be retained in the department of parks, under the conditions described herein.

Security deposits for contract bids.—Section 420 of the charter states that

“whenever proposals for furnishing supplies or doing work are invited by advertisement by any department or officer, such department or officer is authorized and directed to require as a condition precedent to the reception or consideration of any proposal, a deposit with such department or officer of a certified check upon one of the state or national banks of the said city, drawn to the order of the comptroller, or all money; such checks or money to accompany the proposal to an amount not less than three nor more than five per cent. of the amount of the bond required by the department or officer for the faithful performance of the work proposed to be done or supplies to be furnished.”

It is stated by the assistant secretary that in accordance with this section of the charter cash and certified checks have been turned over to him with each bid and duly transferred to

the security deposit clerk of the department of finance, not later than the following day, where they are held for return to the bidder, subject to the order of the department of parks.

When the contract is awarded by the park board, the unsuccessful bidders are entitled to the return of their deposits. When the contract is executed and the bond given by the successful bidder, he also may receive his deposit. If all bids are rejected, all bidders are entitled to the return of their deposit. If the award of the contract should be held back by the park board, the commissioner may request the comptroller to return all but the lowest bid. The amount of security is printed on each contract and it is the custom of the department to require a deposit of 5 per cent. of this amount from each bidder. It would consequently appear that the department of finance should find no trouble in checking the correctness of its returns and there should be no opportunity in the department of parks for irregularities in handling these funds, notwithstanding the fact that there is absolutely no accounting record therefor. The supposition that there must be a specified and uniform amount of deposit for all bids on the same contract is fallacious, as it is stated by the assistant secretary that in some cases the bidders through ignorance may deposit more than the amount required, and it is reasonable to suppose that for the same reason they may at times deposit less than the amount called for. In either case, **until proper precautions are taken, opportunity will be given for irregularity.**

Park Privileges Operated on Terms Unfavorable to the City**On April 30, 1908**

The park privileges in connection with which apparent irregularities have been noted, are as follows:

City Hall Park

Refreshment stand under bridge stairway

Battery Park

Otto Abrams, refreshment stand

Theo. Alexis, refreshment stand

New York Centadrink Co., mineral water stand

Central Park

N. Y. C. R. R.—Street railway through 85th St. Transverse Road

Carousel

Casino Restaurant

Arsenal Restaurant

Mineral springs

McGowans' Pass Tavern

Boat privilege

Park Carriage Co.

Riverside Park

Boat houses

Wm. Bradley, storage privileges

Isaac Morris, refreshment stand

Victor Fielder, bath-house

Lion Brewery, pumping station

J. M. Cogan, boats, 116th St.

Wm. Gegus, boats, 85th St.

Garrett May, boathouse

The Claremont, restaurant

Harlem River Driveway

John McDonald, Speedway Inn, dwelling
New York Road Drivers' Ass'n, clubhouse
Union Boat Club.

Fort Washington Park

West End Hotel
Dwelling house

High Bridge Park

William Brendle, dwelling

Mt. Morris Park

Edward Keyzers, refreshment stand.

General

Michael Quinn, music programs for all parks.

Refreshment Privileges Under Bridge Stairway in City Hall Park

In December, 1903, Commissioner W. R. Wilcox granted this privilege at \$1,000 per annum. In January, 1905, the rent was reduced by Commissioner John J. Pallas to \$600 per annum. According to the examiners of the bureau of municipal investigation and statistics, the only record of authority found for such reduction was an unsigned and uninitialed memorandum appearing upon the original contract or agreement on file in the department of parks, to the effect that the fee had been reduced to \$50 per month, January 1, 1905. The holder of this privilege stated that the reduction was made for the reason that the agreement was originally intended to include two stands, one of which he never possessed. The reduction was made in spite of the fact that the lessee was not operating the stand paid for himself, but was sub-letting it at a monthly rental of \$166.34. This stand was rented in June, 1907, by Commissioner Moses Herrman for \$2,500. In July, 1908, the present commissioner this privilege with another similar privilege, letting the new stand for \$8,400. Why was this rented at such a low rate in 1905, when there is conclusive evidence that it was worth much more?



**Garett May's boat house, Riverside Park, south of 96th Street.
Mr. May claims that he is not located on park property.**



A park view.

**New York Centadrink Company, Mineral Water Stands, City
Hall and Battery Parks**

Commissioner Henry Smith granted a license for this privilege for the season of 1908 at the rate of \$3 per month for each stand. This rental seems to be remarkably low, as these stands would probably take in that amount in a single day.

J. D. Audonopolus, Refreshment Stand, Battery Park

In July, 1906, the lessee was given a permit by Commissioner Moses Herrman at the rate of \$15 per month, which permit was revoked in October, 1907. The lessee has since enjoyed this privilege without permit and free of charge. A privilege holder who is familiar with this stand stated that he would gladly pay \$2,500 for the privilege. It is stated that Mr. Audonopolus has obtained an injunction against the department of parks restraining it from evicting him from the stand, on the ground that the ownership of the property occupied by him is in dispute. The foreman of this section in his report of May 20th, 1908, referred to this license as though he were in good standing and made no reference to the fact that he was occupying his privilege without a permit. A stand within a few feet of this one is paying the department a rental of \$15 per month. Why does this man enjoy a valuable privilege at no expense? The present commissioner stated August 25th that he had no jurisdiction over the stand at or near Battery Park as the corporation counsel had recently decided that it was not located on park property.

Otto Abrams, Refreshment Stand, Battery Park

November, 1906, Commissioner Moses Herrman let this privilege for three years at the rate of \$15 per month. An inspector of the commissioners of accounts states that in his opinion it is worth \$150 per month, and that he had been told certain parties would be glad to pay at least \$100 a month, whenever they could get this stand. The reason for the commissioner's ignorance of these facts or why he let the privilege at this low figure has not been explained.

Michael F. Quinn, Privilege of Printing all Music Programs

Theodore Alexis, Refreshment Stand, Battery Park

Edward Keyser, Refreshment Stand, Mt. Morris Park

These licensees had been allowed to discontinue while owing the department respectively \$400, \$150 and \$146.63. No record of these debts was shown in any of the official records kept by the bookkeeper, and the department was apparently ignorant of the fact that the money was due them.

**New York City Railway Company, Street Railway Through
85th Street Transverse Road, Central Park**

A lease was granted in July, 1893, by which the lessee was to pay 5 per cent. per annum on \$12,000, the amount previously expended by the park department in laying tracks, and an additional 5 per cent. on the gross receipts after February, 1905. At present, the 5 per cent. on the \$12,000 is being collected by the department of parks and, according to a resolution passed by the park board in January, 1905, to the effect that the comptroller be requested to collect that portion of the revenue derived from the percentage on gross receipts, the 5 per cent. therefrom is now collectible by the department of finance. No reason was ever given for shifting the responsibility for collecting revenue.

Carousel, Central Park.

In November, 1905, Commissioner Samuel Parsons, Jr., let this privilege for 10 per cent. of the gross monthly receipts, and the surrender of the property at the end of the term, allowing the lessee to render his own certified statement thereof without any stipulation as to the books to be kept or method of keeping them, or any attempt to verify the statement submitted. It is stated in the report rendered by the bureau of municipal investigation and statistics of the department of finance that a similar privilege in Prospect Park, Brooklyn, let on the public competitive bid plan brought \$6,600 per annum. The rental from the Central Park Carousel has never exceeded \$600 per annum.

Central Park Casino Restaurant

This privilege was let in February, 1897, at the rate of \$9,000 per annum. Some two years before the expiration of the term the rental was reduced to \$6,000, and in February, 1901, about one year before expiration, a new lease was made by Commissioner George C. Clausen to run for ten years at an annual rental of \$3,000. The reason stated in the lease for this last reduction is: "It is mutually understood that the amount named is fixed and agreed upon as a license fee or rental in lieu of a larger amount, in consideration of the work undertaken and to be performed by the said party of the second part." The lease also stipulates that the lessee must at his own expense make all necessary repairs and enlarge and improve the building at an estimated cost of \$30,000, all such improvements to become the property of the department.

It will be seen that the last lease at \$3,000 per annum is a reduction of \$6,000 per annum from the lease of 1897, which is equal to a total reduction of \$60,000 during the full term of the lease. This reduction was made in consideration of \$30,000 being expended for improvements, leaving an unexplained margin of \$30,000. Although the lease further stipulates that all necessary repairs shall be made at the expense of the lessee, the latter has been allowed to deduct from his monthly payments of rental \$580.31 for insurance and \$3,445.03 for lunches, carriage hire, repair to pavement in front of building, and painting. Receipted bills for these deductions were submitted, with the exception of those for \$465 allowed in August and September, 1904, for which no vouchers could be found. Some of the vouchers submitted were approved by the park architect, but none had the approval of the commissioner and some were entirely without approval. No evidence is possessed by the department that the \$30,000 had been expended by the lessee as per contract. The lessee is now paying \$2,400 per annum for a privilege worth far more than this sum. Some of the transactions of the department with this lessee demand explanation.

Arsenal Restaurant, Central Park

A report of the bureau of municipal investigation and statistics states that prior to October, 1905, the lessee of the Arsenal restaurant paid a rental of 10 per cent. on gross receipts, amounting, so the examiners were informed, to about \$1,200 per annum. On this date Commissioner John J. Pallas granted the lessee a new lease for ten years at a rental of \$1,000 per annum, the lessee to make all necessary repairs at his own expense, and to provide all labor and material for a new kitchen, etc., not to exceed \$2,000; the cost to be applied on account of license fee. Here again the department obtained extensive repairs on one of its buildings at the expense of the city revenue. The lessee exceeded the amount allowed for improvements by \$355, which excess it is stated was verbally allowed by the commissioner and secretary. Of this sum, \$75 was paid to a previous park architect for his services in completing the work. Although letters were shown from park officials who were in office at the time the work was performed, confirming this verbal agreement, Commissioner Henry Smith compelled the lessee to refund this money, and later ordered him to paint the exterior of the park building, occupied by him, at his own expense. **Both of these actions are radical departures from the customary policy of the department and are to be commended.**

Mineral Springs, Central Park

In December, 1901, Commissioner George C. Clausen granted to the lessee a new lease for ten years at an annual rental of \$500, further stipulating that the lessee should make all necessary repairs, not to exceed an allowance of \$5,000, repairs in excess of this amount to be at his own cost. Here again the department obtained repairs on its buildings at the expense of the city revenue. Allowances have been made to date of \$4,676, so that not only has no cash been received for this privilege since December, 1901, but nearly 2 1-2 years must elapse before the present credit balance of \$1,176 is offset by rent charges. It is stated by employees of the department that this lessee has for many years furnished the central office with mineral water free of charge.

McGowan's Pass Tavern, Central Park

In March, 1904, Commissioner John J. Pallas granted a lease for this privilege to the McGowan's Pass Tavern Company for a term of five years, the consideration to the city being 5 per cent. of the gross receipts. The lease stipulated that the lessees must "do and make as may be required, at their own expense, all necessary repairs, renewals and renovations to the satisfaction of the commissioner, under his direction and subject to his approval." Notwithstanding this stipulation, the licensee has been permitted to deduct from his rental money the amount of \$2,633.85, expended by him for insurance, exterior work, putting in water meters, plastering, interior painting, clearing sewers, repairing and painting the roof, putting in new window frames, etc. Receipted vouchers for \$1,745.35 of this amount were submitted, but no evidence was produced to show that the remaining \$888.50 had been expended by the licensee. The vouchers submitted were approved by various officials but no rule or regulation as to approval seems to have been followed.

Boat Privilege, Central Park

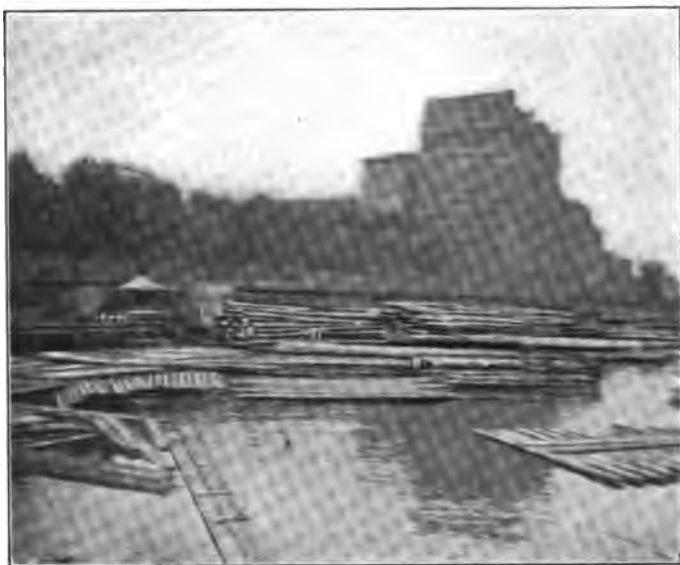
In November, 1901, Commissioner George C. Clausen made this lease for a term of ten years at an annual rental of \$1,750, the lease stating that \$3,000 for new floats and landings and \$1,500 for carpentering and painting the boat house, were to be allowed from rent on submission of vouchers. On this lease the department has obtained repairs on its own property amounting to \$2,908.61 without charge to its budget. Receipted vouchers for this amount were submitted and approved by the park architect but not by the commissioner or any other park official. The bureau of municipal investigation and statistics reports that the **boat and carriage privileges in Central Park**, which have been let for ten years, together **net the city** an annual income of **only \$2,250**, while the **same privileges in Prospect Park, Brooklyn**, were let in 1906, **after public advertisement**, for a four year term at **\$7,700 per annum**.

**Park Carriage Company, Carriage and Automobile Privilege
In Central Park**

In March, 1896, the lessee of this privilege was granted a five years' permit for \$1,000 per annum whereby he agreed once a year to paint and keep in repair waiting shelters at the Fifth and Eighth Avenue entrances to Central Park. In August, 1899, a year and a half before the lease expired, Commissioner George C. Clausen extended the time to January 1, 1902, in consideration of the lessee's agreement to give special accommodation to people north of Central Park. In December, 1899, one year before the lease expired, Commissioner Clausen granted a new lease extending the time of maturity to January 1st, 1906, in consideration of \$20,000 to be spent on equipment. In February, 1901, five years before the expiration of the new lease, Commissioner Clausen again extended the time to January 1, 1911, in consideration of \$75,000 to be spent on equipment and maintenance in lieu of the \$20,000 previously mentioned. In April, 1899, Commissioner Clausen verbally granted a reduction of rental from \$1,000 per annum to \$500 per annum. The report of the bureau of municipal investigation and statistics previously referred to, states that the stipulations made presumably in consideration of the licensee receiving a long term privilege have either been waived by some former commissioner or ignored altogether by the company, the agreement as to increased equipment being defective in that it failed to specify any particular time when the increased equipment should be furnished. No evidence was found in the department to show that \$75,000 was ever expended for equipment and maintenance, and no reason has ever been given for the reduction in rent, except the statement of the licensee that the request was made owing to a loss in business, due to the extension of the trolley and cable street car lines and the institution of the transfer system on the lines of the 72d Street division of the street railways. The verbal agreement made by Commissioner Clausen for a reduction of rent far below what it would seem this privilege should bring, and the fact that no written authority for this reduction can now be found in the department is characteristic of the business methods employed by some former commissioners in regard to park privileges.



Gegus' bath house. Riverside Park.



**Basin of dock department for storage of piles and timber.
Riverside Park, 72nd to 76th Streets.**

Boat Houses in Riverside Park

Numerous unsightly establishments, such as tumble-down boat houses, small ship yards, pumping station, ramshackle bath houses, etc., exist here, with and without permits, and destroy the natural beauty of the park. In the face of repeated reports thereon, the department has shown a marked lack of pride in maintaining the beauty of this park and has continued to accept a trifling income as the price of the sacrifice. Furthermore, in one or two cases, at least, squatters have been allowed to remain without permits, and the department, in explanation, states its inability to evict them, although it maintains a laboring force of over 500 men.

William Bradley, Storage Privilege, Riverside Park

This privilege was let by Commissioner Smith in December, 1907. It was registered by the assistant secretary, but the bookkeeper had failed to open an account for it in his ledger and arrears for four months had consequently been allowed to accumulate. As no report on privileges was ever required from the foreman, lessees under such circumstances could enjoy their privileges for an indefinite period without paying any rent therefor.

Isaac Morris, Refreshment Stand, Riverside Park

This privilege was evidently let for the summer season (1907), although this period is not stated in the lease and the department has charged rent to the amount of \$60 for the winter months, for which an allowance probably will have to be made. This is a sample of many improperly drawn leases for stand privileges which actually operate during the summer season only, but which have been charged by the department for the full year owing to the improper wording of the lease.

Victor Fielder, Bath House, Riverside Park

This permit expired in September, 1907. The lessee was allowed to open for the season of 1908 without any permit, the park officials evidently being unaware that his permit had expired.

Lion Brewery, Pumping Station, Riverside Park

The lessee pays a fee of \$601.50 per annum for the privilege of pumping river water to the brewery for cooling purposes for a part of the year. During the remainder of the year, according to the commissioner, the lessee pays a disproportionately higher price for water obtained from the city. This station is a disfigurement to the park and is pumping water close to the mouth of a sewer.

J. M. Cogan, Boats, 116th Street, Riverside Park

This permit was revoked in March, 1907, and although the lessee is in arrears for over \$400 from December, 1902, he is still allowed to enjoy his privilege. It is stated by employees of the department that attempts have been made to drive the lessee out, but without success.

William Gegus, Boats, 85th Street, Riverside Park

Both the foreman and inspector of the commissioners of accounts claim that the lessee has no permit. Nevertheless he is allowed to maintain an establishment which in appearance is a disgrace to the water front.

Garrett May, Boat House, 99th Street, Riverside Park

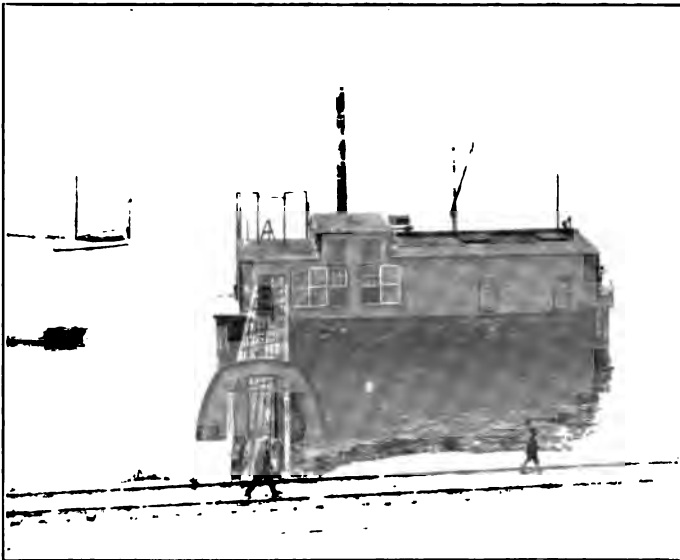
The licensee states that he formerly paid a rental of \$50 per year to the department of parks, but ceased doing so, when told by a lawyer that this part of the water front belonged to the Johnston Estate. Although it is a well-known fact that this man could not put a boat in the water without encroaching on city property, the department has accepted the story without question and now allows the holder to occupy his unsightly establishment free of charge and without a permit.

The Claremont Restaurant, Riverside Drive

This privilege was let in April, 1896, for one year, at a rental of \$6,300. At the expiration of this time the lease was renewed for five years at the same rental. In February, 1901, one year before the expiration of the lease, Commissioner George C. Clausen made a ten-year contract with the lessee at the rate of \$3,500 per annum. In February, 1904, seven



Refreshment stand and photograph gallery, Riverside Park. The gallery held a free permit on May 1, 1908 while the stand paid \$10 per month.



Lion Brewery pumping station. A special privilege. It pays \$601.50 a year for an unlimited water supply.

years before the expiration of the lease, Commissioner John J. Pallas made a new lease covering ten years, at the rate of \$2,400 per annum. It will be seen that the last reduction would amount to \$12,000 in ten years, and that it was made in consideration of an expenditure of \$7,000 on the part of the licensee.

Under the original lease at \$6,300 per annum the lessee contracted to make all repairs and renewals at his own cost. The reason given for the later reductions was that improvements were being made from time to time upon the premises, the cost of which were in part borne by the lessee and in part allowed on the rent due. The Claremont has been practically made over at a cost of thousands of dollars, all of which has been paid by the lessee and either deducted by him from his rent or used as a reason for a new lease at a reduced rental. By this means the department of parks has obtained a first-class up-to-date building without charge to its budget, and the department of finance has failed to receive many thousands of dollars of revenue without any official knowledge of the fact. It is hard to say whether the amount of money expended by the lessee in consideration of new leases and reduced rental has actually brought his rental up to its proper figure. The fact remains that in the last eight years, in addition to the above expenditures and reductions, various commissioners have permitted a deduction of \$17,690.45 from the actual amount of rent called for by the lease, which improvements have consequently been paid for by the city in addition to those allowed in the lease. The expenditure of this large sum of money has undoubtedly greatly increased the earning capacity of the Claremont, while the revenue to the city therefrom has constantly decreased. This concession furnishes a most glaring example of irregularity in respect to payments from income for department repairs and improvements. No evidence was submitted by the department of the alterations and improvements made by the lessee other than those which have been actually deducted by the lessee from his rental. The vouchers submitted were approved only by the chief engineer, and not by the commissioner, the officials in those days seeming to prefer verbal approvals and agreements to business-like

contracts. In regard to this privilege, the report of the bureau of municipal investigation and statistics states that ordinary business prudence would seem to suggest that where important and extensive improvements of public buildings are required for the public good, the city should pay the cost of such improvements and that any existing lease or license should then be re-let or modified in order to assure the city a fair and reasonable return. Further, that no charge or allegation could then arise of favoritism shown to interested persons.

John McDonald, Speedway Inn, Dwelling, Harlem River Driveway

It was stated by employees of the department that this privilege was never a success as a hotel. This excuse is given for its rental to the present lessee as a private residence.

New York Road Drivers' Association, Club House, Harlem River Driveway

The lease for this privilege expired in July, 1907, apparently without the knowledge of any of the park officials, and the lessees, although continuing to pay rent, have since enjoyed the privilege without any permit.

Nonpareil and Union Boat Clubs, Harlem River Driveway

These clubs formerly operated under permits from the department of parks, but it was stated by park officials that the clubs are now paying their rent to the department of docks and ferries. Notwithstanding this fact, the Union Boat Club claims that the rent payments for 1907 were made to the department of parks. There are no records of such payments on the department books. There seems to be some uncertainty as to who is receiving the money.

West End Hotel, Fort Washington Park

In October, 1901, Commissioner George C. Clausen granted a lease for this privilege for ten years in consideration of 5 per cent. of the gross receipts. The lessee was required to "forthwith proceed with the work of making such repairs and renovations as the commissioner may deem necessary or

advisable, and upon plans to be approved by him to expend a sum not exceeding \$10,000 on such repairs and renovations as the commissioner may determine. The sum so expended shall, when certified and approved by the architect or person designated to supervise said work, be allowed and applied on account of the license fee herein reserved." The lessee claims that to date he has submitted vouchers to the department for \$6,151.15, while his entire rent for the six and one-third years to April 30, 1908, amounts to only \$3,456.61. If the lessee is required to make the full amount of repairs stipulated in the lease, which provision the present commissioner states he intends to enforce, the lessee would enjoy this privilege for eleven years, or eight years beyond the maturity of his lease, without payment of any revenue to the city from the date the lease was obtained, and then be recompensed only for moneys actually expended by him. Although receipted vouchers for these repairs have been submitted to the department at intervals for over six years, none have ever been passed upon or approved by the commissioner and no settlement has ever been made with the lessee. Notwithstanding this fact, an allowance of \$4,648.85 has been officially placed upon the books of the department, for which action no one will accept responsibility. The proprietor of this hotel is the father of a former chief engineer of the department.

Dwelling Houses in Fort Washington Park

The park commissioner for years has rented in Fort Washington Park to private individuals, excluding the public, houses and land purchased by the taxpayers of the city for park purposes and in some cases has allowed large plots of ground, covering several acres, to be fenced off. These privileges, if legal, should bring the city a large rental. The majority of these houses up to July, 1907, were rented at only \$50 per month, and the income therefrom now ranges from \$16 to \$75. In addition, the department has in one case followed its usual policy of allowing the lessee to repair his house at the expense of the city income. Thus, in 1906, Commissioner Moses Herrman permitted W. L. B. G. Allen to pay \$710 for repairs on his house and deduct the amount from his rent.

William Brendel, Dwelling, Highbridge Park

In October, 1906, Commissioner Moses Herrman let this house to the lessee at \$20 per month for occupancy as a private residence. It is stated that Mr. Brendel sublets his barn to a Mr. H—— and thereby reduces his rent to quite a low figure.

Music Programs

This privilege was let in March, 1906, by Commissioner Moses Herrman at \$300 for the season. In July of the succeeding year Commissioner Herrman re-let the privilege for the season of 1907 to P. W. Mulronev, a brother of former Commissioner Pallas' private secretary, for \$100, one-third of the former fee. The privilege for the season of 1908 was let to the Democracy Printing Company at the former fee of \$300.

EXHIBIT A

**List of Security Deposits on Street Openings Recorded as
Unreturned by Department as of April 30, 1908**

Date of Deposit	Name of Depositors	Amount of Deposit
Nov. 28, 1904	R. M. McDermott.....	\$25.00
Feb. 17, 1905	Canavan Bros.	15.00
Feb. 21, 1905	Harry Spencer	10.00
" 21, "	"	40.00
June 30, "	Canavan Bros.	25.00
Sept. 25, "	William Cuff	20.00
Dec. 7, "	Geo. Ludius	10.00
Jan. 22, 1906	Frank Polk	25.00
March 14, "	M. Jarcho	50.00
" 23, "	W. W. & T. M. Hall.....	25.00
April 14, "	Pat. Reddy	25.00
May 1, "	"	15.00
" 3, "	Wilbur Burke Lang Co.....	20.00
June 25, "	M. S. A. Wilson.....	25.00
" 28, "	R. H. Casey	10.00
July 30, "	Shea Const. Co.	25.00
Aug. 10, "	John J. Keegan	25.00
Sept. 8, "	Loewy Realty & Con. Co.....	15.00
Dec. 3, "	Johnston Kahn Co. (Retained on permit Nov. 14, 1907).....	25.00
" 11, "	Hendrick Hudson	25.00
March 11, 1907	Allegro Spollone Co.	40.00
" 21, "	John J. Keegan	25.00
April 10, "	" "	25.00
" 17, "	Harry Lehr	50.00
" 22, "	Sarah Harris	30.00
April 27, 1907	Harry Lehr	25.00
May 31, "	Samuel Koulewitch	15.00
June 14, "	C. F. Maurice & Co.....	100.00
" 28, "	Harry Tompkins	25.00
July 23, "	Atlanta Terra Cotta	25.00
" 25, "	Chas. Peckwith	25.00
" 25, "	W. H. Spellman	50.00
Aug. 5, "	Peter J. Constant	50.00
" 19, "	United Eng. & Con. Co.....	150.00
" 30, "	Samuel Koulewitch	20.00
Sept. 6, "	Harry Spencer	25.00
" 6, "	Jos. Friedman	20.00
" 21, "	Paul S. Bolger	25.00
" 23, "	Clarence L. Smith	25.00

Amount carried forward.....\$1,205.00

Amount brought forward.....			\$1,205.00
Oct.	12, "	P. F. Kenny Co.....	5.00
"	14, "	Walter A. Tracy	15.00
"	22, "	Patrick Reddy	15.00
"	26, "	I. O. Shunway	5.00
Nov.	16, "	Geo. Mulligan	25.00
"	18, "	Pat. Kane	25.00
"	18, "	Pat. Reddy	25.00
Dec.	2, "	Jos. Friedman	25.00
"	9, "	Geo. J. Essig	50.00
"	19, "	H. Blumenstetter	25.00
"	30, "	John E. Schwarz	25.00
<hr/>			
Jan.	17, 1908	Chas. J. Dempsey	25.00
"	22, "	Paterno Bros.	25.00
Feb.	14, "	John Hallahan	50.00
"	27, "	Michael E. Keefe	35.00
March	2, "	Theodore Georgossi	10.00
"	2, "	W. F. Donovan	6.66
"	2, "	Elizabeth Scanlon	6.66
"	5, "	Wm. J. Tucker	25.00
"	18, "	Jos. Kelly	25.00
"	24, "	John Smith	10.00
"	30, "	J. J. Phillips	50.00
"	31, "	G. Valente	25.00
April	3, "	J. J. Mullen	25.00
"	4, "	Canavan	50.00
"	7, "	Norris Newell	60.00
"	7, "	W. H. Masterson	50.00
"	9, "	T. J. Daly	25.00
"	13, "	Wm. Cuff	50.00
"	15, "	Lozette & Murphy	25.00
"	21, "	Paris Taxi Co.	25.00
"	23, "	Frank Rechter	25.00

Total unreturned deposits April 30, 1908, as per
cash book and deposit ledger\$2,073.32

Exhibit B

**COMPARATIVE STATEMENT OF RECEIPTS AND DEPOSITS AS SHOWN ON CASH BOOKS AND BANK PASS BOOKS,
FROM OCTOBER 29, 1906 TO APRIL 30, 1908**

Date of receipts	Amount as shown by cash book		Bank deposits		Excess of deposit	Deficiency in deposit	REMARKS
	Revenue	Deposits	Date	PLAZA BANK Amount			
Oct. 30, 1906 to Nov. 4, 1906	\$ 668.85		Nov. 1, Bal.	.09			
Nov. 5	280.28		Nov. 5, 1906	\$ 653.85	.09	\$ 15.00	
5	1,856.00		9	184.57		95.71	
12	1,941.38		12	1,966.96	\$ 110.96		
19	196.00		19	1,841.13		100.25	
23	110.00		23	296.00	100.00		
30	534.37		27	110.00	.09		The account to this date was in the name of Willis Holly, secretary
Dec. 10	300.91		Dec. 7	557.36	22.99		
14	134.00		13	277.92		22.99	
24	123.75		18	134.00			
27	301.00		24	123.75			
			27	265.00		36.00	
29	244.95		29	36.00	36.00		
Jan. 3, 1907	575.00		Jan. 3, 1907	244.95			
4	130.40		4	575.00			
			7	130.40			
Amounts carried forward	\$7,396.89			\$7,396.98	\$ 270.13	\$ 269.95	

Exhibit B.—Continued

Date of receipts	Amount as shown by cash book		Bank deposits		Excess of deposit	Deficiency in deposit	REMARKS
	Revenue	Deposits	Date	PLAZA BANK Amount			
Amounts brought forward	\$7,396.89			\$7,396.98	\$ 270.13	\$ 269.95	
Jan. 7, 1907 to Jan. 11, 1907	677.98		Jan. 11, 1907	124.46		553.52	
14	35.00		14	88.17	53.17		
15	285.00		16	285.00			
17	164.00		18	614.35	450.35		
25	262.00		26	312.00	50.00		
28	60.00		29	60.00			
29	657.95		Feb. 1	657.95			
Feb. 1	115.00		4	115.00			
6	99.68		8	99.68			
9	92.74		14	92.74			
15	52.50		20	52.50			
23	59.50		23	59.50			
25	309.00		26	309.00			
27	381.04		Mar. 4	381.04			
Mar. 5	446.00		5	446.00			
6	78.40		7	78.40			
8	25.50		9	25.50			
Amounts carried forward	\$11,198.18			\$11,198.27	\$ 823.65	\$ 823.47	

Exhibit B.—Continued

Date of receipts	Amount as shown by cash book		Bank deposits		Excess of deposit	Deficiency in deposit	REMARKS
	Revenue	Deposits	Date	PLAZA BANK Amount			
Amounts brought forward	\$11,198.18			\$11,198.27	\$ 823.65	\$ 823.47	
Mar. 12, 1907 to Mar. 14, 1907	53.36		Mar. 14, 1907	53.36			
19	60.00		20	60.00			
21	327.00		23	327.00			
25	276.00		25	276.00			
26	92.35		28	92.35			
April 1	447.53		April 2	447.53			
3	81.40		6	81.40			
7	290.00		10	290.00			
10	182.53		12	182.53			
13	125.00		16	125.00			
17	371.00		26	340.00		31.00	
29			29	31.00	31.00		
May 2	844.70		May 1	844.70			
2	142.00		2	142.00			
2	219.28		7	219.28			
8	279.93		8	279.93			
9	147.24		13	96.85		50.39	
Amounts carried forward	\$15,137.50			\$15,087.20	\$ 854.65	\$ 904.86	

Exhibit B.—Continued

Date of receipts	Amount as shown by cash book		Bank deposits		Excess of deposit	Deficiency in deposit	REMARKS
	Revenue	Deposits	Date	PLAZA BANK Amount			
Amounts brought forward	\$15,137.50			\$15,087.20	\$ 854.65	\$ 904.86	
May 14, 1907 to May 17, 1907	85.03		May 17, 1907	79.89		5.14	
20 24	132.00		24	141.53	9.53		
25 28	520.00		28	566.00	* 46.00		
29 June 3	599.95		June 3	597.95		2.00	
June 4	367.95		4	367.95			
5 6	380.78		6	212.78		168.00	
7	260.83		7	285.03	24.20		
8	274.12		8	274.12			
8 10	182.09		11	157.89		24.20	
12	55.83		13	223.58	167.75		
15 20	215.00		20	215.00			
21 24	150.00		24	150.00			
24 25	330.25		25	330.25			
				2.25			
28	556.20		28	556.20	2.25		
27 July 1	384.78		July 1	288.78		96.00	
July 1 3	2,107.33		3	2,038.33		69.00	
Amounts carried forward	\$21,739.64			\$21,574.73	\$1,104.38	\$1,269.20	

* Indicates the more noticeable points where moneys received early in the month have been finally deposited in the bank

Exhibit B.—Continued

Date of receipts	Amounts as shown by cash book		Bank deposits		MECHANICS & TRADERS BANK Amount	Excess of deposit	Deficiency in deposit	REMARKS
	Revenue	Deposits	Date	PLAZA BANK Amount				
Amounts brought forward	\$21,739.64			\$21,574.73		\$1,104.38	\$1,269.20	
July 3, 1907 to July 5, 1907			July 5	751.77			11.79	
8	763.56		9	785.06			98.72	
10	883.78		12	636.11		110.51		
15	525.60		16	179.49				
18	179.49		22	230.00		70.00		
22	160.00		25	119.00	\$1,460.00			
23	119.00	\$1,560.00	27	750.00	100.00			
26	750.00		29	170.00		95.00		
29	75.00		Aug. 2	232.69			35.35	
30	268.04		5	584.06	50.00			
Aug. 3	584.06	50.00	8	174.61				
5	174.61		9	478.52				
8	478.52		13	165.87	110.00	35.40		\$.05 over deposit at this point
9	130.47	110.00	19	55.00			100.00	
14	155.00	150.00	20	1,885.00	150.00	100.00		\$56.00 was deducted from chamberlain's check this month for refund made in July, 1907
20	1,785.00							
Amounts carried forward	\$28,771.77	\$1,870.00		\$28,771.91	\$1,870.00	\$1,515.29	\$1,515.06	

Exhibit B.—Continued

Date of receipts	Amounts as shown by cash book		Bank deposits		MECHANICS & TRADERS BANK Amount	Excess of deposit	Deficiency in deposit	REMARKS
	Revenue	Deposits	Date	PLAZA BANK Amount				
Amounts brought forward	\$28,771.77	\$1,870.00		\$28,771.91	\$1,870.00	\$1,515.29	\$1,515.06	
Aug. 21, 1907 to Aug. 26, 1907	384.00		Aug. 26, 1907	384.00				
27	5,895.00		28	5,890.00			5.00	
29	54.00		30	59.00		5.00		
30	375.87	45.00	Sept. 4	325.87	45.00		50.00	
Sept. 4	332.81		6	322.81			10.00	
6	218.73	45.00	7	228.73	45.00	10.00		Check of Sept. 9, 1907 for \$28.67 not deposited until Sept. 23, 1907
9	449.25		9	460.58		11.33		
10	475.00		11	485.00		10.00		
13	447.78		13	347.78			100.00	Bank account \$28.67 short and \$15.00 over, account in name of Commissioner Herman to this point
16	30.00		16	130.00		100.00		
TOTAL	\$37,434.21	\$1,960.00		\$37,405.68	\$1,960.00	\$1,631.62	\$1,680.06	

Exhibit B.—Continued

Date of receipts	Amount as shown by cash book		Bank deposits		Excess of deposit	Deficiency in deposit	REMARKS
	Revenue	Deposits	Date	VAN NORDEN TRUST CO. Amount			
Sept. 16, 1907 to Sept. 25, 1907	\$1,235.00		Sept. 25, 1907	\$1,255.00	\$ 20.00		
26	150.00		27	158.53	8.53		
28	407.14						
Oct. 1							
Oct. 2	259.50		Oct. 1	350.58	10.56		
4	253.73		2	270.06	55.44		
8	64.76		7	309.17		18.95	
9	395.96		9	45.87		26.49	
			11	369.47			
12	138.75		21	123.75		15.00	
21	341.00		22	341.00			
23	327.00		26	327.00			
28	461.00		28	461.00			
29	75.00		29	75.00			
			30		* 51.00		
31	355.58		Nov. 1	51.00	.06		
Nov. 1	303.33		2	303.87	.54		
Amounts carried forward	\$4,767.75			\$4,796.94	\$ 146.13	\$ 117.00	

\$14 was held out wrongfully from this deposit to make cash and bank agree

Exhibit B.—Continued

Date of receipts	Amount as shown by cash book		Bank deposits		Excess of deposit	Deficiency in deposit	REMARKS
	Revenue	Deposit	Date	VAN NORDEN TRUST CO. Amount			
Amounts brought forward	\$4,767.75			\$4,796.94	\$ 146.13	\$ 117.00	
Nov. 2, 1907 to Nov. 6, 1907	112.37		Nov. 6, 1907	20.00		92.37	
7	298.63		9	330.40	31.77		
11	266.83		11	266.83			
11	204.70		15	203.70		1.00	
15	51.50		20	32.50		19.00	
25	325.00		26	325.00			
			29	80.00	* 80.00		
29	140.45		Dec. 2	130.45		10.00	
Dec. 2	238.33		3	238.33			
3	104.23		6	114.23	10.00		
7	56.50		9	56.50			
10	402.62		12	402.62			
14	63.50		16	63.50			
16	119.00		18	119.00			
18	208.33		19	208.33			
20	300.00		26	300.00			
28	77.00		30	77.00			
Amounts carried forward	\$7,736.74			\$7,765.33	\$ 267.90	\$ 239.37	

Exhibit B.—Continued

Date of receipts	Amount as shown by cash book		Bank deposits		Excess of deposit	Deficiency of deposit	REMARKS
	Revenue	Deposits	Date	VAN NORDEN TRUST CO. Amount			
Amounts brought forward	\$7,736.74			\$7,765.33	\$ 267.90	\$ 239.37	
Dec. 30, 1907 to	150.00		Dec. 30, 1907	150.00			
30 Jan. 2, 1908	138.45		Jan. 2, 1908	138.45			
Jan. 2, 1908	283.33		3	283.33			
4	30.00		4	30.00			
6	42.40		6	42.40			
7	75.00		7	75.00			
8	20.00		8	20.00			
9	84.55		10	84.55			
14	100.00		14	100.00			
15	75.00		15	75.00			
27	250.00		27	250.00			
28	16.00		28	16.00			
29	13.00		29	13.00			
TOTAL	\$9,014.47			\$9,043.06	\$ 267.90	\$ 239.37	Account to this point in name of Col. C. H. Smith, assistant secretary

Exhibit B.—Continued

Date of receipts	Amount as shown by cash book		Bank deposits		Excess of deposit	Deficiency in deposit	REMARKS
	Revenue	Deposits	Date	GREENWICH BANK Amount			
Jan. 17, 1908 to Jan. 30, 1908	776.13						
Feb. 3	15.00		Jan. 31, 1908	776.13			
4	690.78		Feb. 3	15.00			
5	31.98		4	690.78			
7	205.40		5	31.98			
11	1,525.49		7	205.40			
14	275.00		11	1,525.49			
15	353.00		14	275.00			
18	100.00		17	353.00			
25	30.00		19	100.00			
26	304.00		26	30.00			
27	321.50		27	304.00			
28	235.32		28	321.50			
Mar. 2	1,063.36		Mar. 2	235.32			
3	85.40		3	1,063.36			
4	600.14		4	85.40			
5	80.18		6	600.14			
7	\$6,692.68		9	80.18			
Amounts carried forward				\$6,692.68			

Exhibit B.—Continued

Date of receipts	Amount as shown by cash book		Bank deposits		Deficiency in deposit	REMARKS
	Revenue	Deposit	Date	GREENWICH BANK Amount		
Amounts brought forward	\$6,692.68			\$6,692.68		
Mar. 9, 1908 to Mar. 10, 1908	683.50		Mar. 11, 1908	683.50		
11			13	501.66		
13			17	105.00		
18			20	87.50		
23			23	125.00		
24			27	312.00		
28			31	100.00		
April 1			April 1	157.45		
1			3	924.24		
3			7	245.65		
7			8	80.22		
9			13	315.43		
13			14	125.00		
15			17	262.50		
20			21	305.50		
23			27	369.00		
27			29	101.00		
TOTAL	\$11,463.33			\$11,463.33		

RECAPITULATION OF EXHIBIT B

80

BANK	DATE	Amount recorded in cash book	Amount deposited in bank	Excess of deposit	Deficiency in deposit
The Plaza Bank	Oct. 30, 1906 to Sept. 16, 1907	\$37,434.21	\$37,405.68	.	\$28.53
Mechanics & Traders Bank	July 25, 1907 to Sept. 7, 1907	1,960.00	1,960.00		
Van Norden Trust Co.	Sept. 16, 1907 to Jan. 29, 1908	9,014.47	9,043.00	\$28.53	
The Greenwich Bank	Jan. 30, 1908 to April 30, 1908	11,463.33	11,463.33		
		\$59,872.01	\$59,872.01	\$28.53	\$28.53

Exhibit C.—Part 1

ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED, AS OF MAY 2, 1908

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
1 August Braum 316 E. 67th St. New York	Central Park	Boats, "The Lake"	Nov. 1, 1901	Nov. 1, 1911	Term—10 years To pay on or before Aug. 1st of each year, \$1,750.00 for annual license, \$3,000.00 for new floats and landings and \$1,500.00 for carpenter and paint on boathouse to be allowed from rent on submission of vouchers, all other repairs to be made by licensee	\$1750.00	Allowance of \$2,908.61 made for repairs during 1902-1903
2 Lewis W. Moss 768 E. 72d St. New York	Central Park	To sell refreshments at "The Terrace"	Sept. 25, 1903	Oct. 1, 1908	Term—5 years To render a verified statement on or before the 10th of each month of the gross receipts and to pay at such time 5% of same. To make all necessary repairs at his own expense and to conform to excise law	15.47	Closed on Oct. 15 for 1907 season. Arrears were paid on May 7, 1908
3 Park Carriage Co.	Central Park	Carriage service	Feb. 28, 1901	Jan. 1, 1911	Term—10 years Exclusive right to carry passengers in carriages. To pay on or before Aug. 1 of each year \$800.00	500.00	License fee was reduced from \$1,000.00 to \$500.00 in April, 1899
4 McGowan's Pass Tavern Co.	Central Park	To occupy and sell refreshments in "McGowan's Pass Tavern"	March 1, 1904	March 1, 1909	Term—5 years To render on or before the 10th of each month a statement of gross receipts, with such other details of management and running expenses as inspectors require. To pay over each		Allowances for \$2,633.85 have been made since beginning of lease

Exhibit C.—Part 1

ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED, AS OF MAY 2, 1908.—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
4 McGowan's Pass Tavern Co. (Continued)					time 5¢ of such receipts. To do and make as may be required at their own expense all necessary repairs, renewals and renovations to the satisfaction of Comm., under his direction and subject to his approval. Must conform to excise law		
5 C. C. Collins 143 Bay St. Bensonhurst	Central Park	Dairy and Skate House. Refreshments and cloak-room privileges at "Dairy" and in Skate Building at lake	June 1, 1901	June 1, 1911	Term—10 years To render a verified statement on or before the 10th of each month of the gross receipts and to pay at such time 5¢ of same. To make all necessary repairs at their own expense and to conform to excise laws	\$3.42	Closed for 1907 season on Oct. 13. Arrangements have been paid
6 Central Park Casino Co. Gustav Dornal Proprietor	Central Park	Selling refreshments in the "Casino"	Feb. 25, 1901	Feb. 25, 1911	Term—10 years To pay the sum of \$3,000.00 per annum in equal monthly payments in advance. To make at his own expense all necessary repairs and the entire cost of improvement of the building at an estimated cost of \$30,000.00, all such improvements to become the property of the department	250.00	Allowed to date for repairs \$3,445.03 and for insurance \$580.31. Under contract Feb. 15, 1907, this privilege paid \$9,000.00 annually. Arrears were paid May 22, 1908

Exhibit C.—Part 1

ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED, AS OF MAY 2, 1908.—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
7 Isaac Aaron 202 E. 110th St. New York	Central Park	Privilege to run goat carriages in the Mall	Nov. 1, 1905	Nov. 1, 1910	Term—5 years To render on or before the 10th of each month a statement of gross receipts. To pay to department at that time 5¢ of same	\$8.51	Arrears were paid in May, 1908
8 Isidor Isaac 339 President St. Brooklyn, N. Y.	Central Park	Privilege to occupy and operate the structure and appurtenances known as the "Carrousel"	Nov. 1, 1905	Nov. 1, 1915	Term—10 years To render on or before the 10th of each month a statement of gross receipts. To pay at such time 10¢ of same. To make all necessary repairs at his own expense, and at end of lease improvements to become property of department	47.56	Arrears were paid in May, 1908
9 James Jacobs 488 1st St. Brooklyn, N. Y.	Central Park	Privilege of selling refreshments in restaurant near "Arsenal" and keeping a small stand on Menagerie Grounds	Oct. 1, 1905	Oct. 1, 1915	Term—10 years To pay \$1,000.00 per year in equal monthly installments in advance. To make all necessary repairs, etc., at his own expense. To conform to excise law. To provide all labor and material for new kitchen, etc., not to exceed \$2,000.00. Improvement to become property of department. Cost to be applied on account of license fee		

Exhibit C.—Part 1

ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED, AS OF MAY 2, 1908.—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
10 William Keeler 104th St and Lexington Ave. New York	Central Park	Boats. Harlem Mere	Jan. 1, 1906	Jan. 1, 1911	Term—5 years \$300.00 per year payable on or before July 1st of each year	\$200.00	Arrears were paid June, 1908
11 Arthur O'Brien 116 E. 102d St. New York	Central Park	Donkeys	Oct. 15, 1906	At pleasure of Comm.	To render to the department on or before the 10th of each month a verified statement of gross receipts. To pay at such time 5% of such receipts. New lease issued July 1, 1907. \$12.00 per month in advance		Cancelled July 1, 1908, by Comm. Hermann
12 C. H. Schultz & Co. 430-444 1st Ave. New York	Central Park	To sell mineral soda water in "Mineral Spring Cottage"	Dec. 26, 1901	Dec. 26, 1911	To pay on or before July 1st of each year \$500.00 to make repairs necessary to be done not to exceed \$5,000.00. This sum to be allowed the party. After which other repairs shall be at his own cost	*1,176.00	*Credit balance owing to repair allowances amounting to \$4,676.00
13 N. Y. City R. R. Co. New York	Central Park	Railway Transverse Road No. 3 from 8th Avenue through Park and along 85th St. to Madison Ave.	July 5, 1893	Continuous	To pay \$4 per annum on \$12,000.00 for construction, and in addition 3% of gross receipts till Feb. 24, 1895, and thereafter 5% on said gross receipts. Agreement to be terminated by department by notice in writing one year before termination	600.00	Arrears were paid in June, 1908

Exhibit C.—Part 1

ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED, AS OF MAY 2, 1908.—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
14 A. H. Eilsen 560 Park Ave. New York	Central Park	Swings	April 15, 1908	At pleasure of department Dec. 31, 1908	\$500.00 per year and 5% of gross receipts. Annual fee payable January. Monthly fee payable on or before the 10th of each month New lease April 15, 1908. \$650.00 for year, payable \$162.50 on delivery of lease, \$162.50 June 1, \$160.50 July 1, \$162.50 August 1 \$125.00 for season of 1907, payable on or before June 1 \$250.00 for season of 1908, payable on or before June 1, 1908 Term—4 years To render on or before the 10th of each month a statement of gross receipts. To pay over at such time 20% of same Term—2 years \$720.00 per year, payable monthly in advance \$10.00 per month in advance		Has held privilege over 25 years
15 Ida Jandorf 1919 7th Ave. New York	Central Park	Tennis grounds for sale of refreshments	Jan. 23, 1907 Mar. 23, 1908	Dec. 31, 1907 Dec. 31, 1908		\$125.00	Arrears were paid in June, 1908
16 M. Jandorf 201 W. 58th St. New York	Central Park	Privilege of selling candy, fruits, nuts, etc.	Dec. 1, 1903 Dec. 11, 1907	Dec. 1, 1907 Dec. 11, 1909			Lease dated Nov. 16, 1903
17 Myer H. Ullmans 244 E. 33d St. New York	Central Park	Candy stand near pond	July 22, 1907 Dec. 14, 1907	At pleasure of department do			Commenced business Aug. 1, 1907. Revoked Oct. 10, 1907 \$6.66 refund made on cancellation of lease. Renewed Dec. 14, 1907

Exhibit C.—Part 1

ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED, AS OF APRIL 30, 1908

98

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
18 R. A. Gushee Co. Claremont Hotel New York	Riverside Park	Privilege of selling refreshments on the premises of the building in Riverside Park known as Claremont	Feb. 1, 1901	Feb. 1, 1914	<p>Term—10 years</p> <p>To pay monthly in advance \$300.00. To make necessary repairs and renewals and renovations at their own expense. To build at own expense shed and stable in place of present ones. Such buildings to be on private property and maintained without expense to the department during license</p> <p>To provide in such buildings on 2d floor, a room with light and ventilation of required size as office for Department engineers and employees, and a suitable room for tools, etc.</p> <p>To furnish at their own expense labor and material necessary to construct colonial garden, including pagodas, arbors, etc. To remove old furnace and install new one. To build removable partition around inside of piazza, and to run steam carts around same at own expense. To install at own expense electric light plant to insure light for garden and grounds. All additional work required in this contract to be the property of Department at end of lease. At end of lease tenant must restore stable on park property if Department desires</p>	\$15.02	<p>Lease extended Feb. 10, 1904 three years to Feb. 1, 1914, reducing rental from \$300.00 to \$200.00 per month. Allowances have been made on reduced rental since February 1, 1904, of \$7,665.02 for repairs and \$366.88 for insurance</p> <p>*Credit balance owing to allowances for repairs</p>

Exhibit C.—Part 1

ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
18 R. A. Gualtee Co. Claremont Hotel New York	Riverside Park	Privilege of selling refreshments on the premises of the building in Riverside Park known as Claremont	Feb. 10, 1904	Feb. 1, 1914	Term—10 years In lieu of further reduction in rent of \$100.00 per month from Feb. 1, 1904 to Feb. 1, 1914, licensee is to extend cellar of Claremont at a cost of about \$7,000.00 under department plans and to provide a site and structure for automobiles		April 1, 1897, a lease was made at a rental of \$6,300.00 per year in which they were to make all repairs and renewals at their own expense
19 William Bradley 76th St. and Hudson River New York	Riverside Park	Storage, unimproved ground adjacent to water front.	Dec. 16, 1907	At pleasure of department	\$50.00 per month in advance Privilege must be carried on in manner satisfactory to department	\$200.00	This lease was not recorded by the book-keeper and he knew nothing about it. Arrangements were made in May, 1908. Lease cancelled June 15, 1908
20 B. K. Fox 514 W. 126th St. New York	Riverside Park	Stand, 122d St. and Riverside Drive	June 1, 1907 May 1, 1908	At pleasure of department Season 1908	\$10.00 per month in advance		Lease dated March 1, 1907. Stand closed Dec. 1, 1907, \$50.00 allowed on C. H. Smith's endorsement on permit
21 Isaac Morris 313 Broadway New York	Riverside Park	Stand, 124th St. and Riverside Drive	June 1, 1907	At pleasure of department	\$10.00 per month in advance	60.00	An allowance of \$60.00 will probably be made as stand was closed during winter
22 Victor Fiedler 212 W. 80th St. New York	Riverside Park	Bathhouse, foot of West 83d St.	July 1, 1907	Sept. 15, 1907	\$100.00 for season in advance		Opened for 1908 on May 24, 1908. Foreman reports that licensee is still there

Exhibit C.—Part 1

ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
23 Lion Brewery Bernheimer & Schmidt 109th St. and Hudson River New York	Riverside Park	Pumping station 108th St.	May 4, 1898 April 3, 1908	At pleasure of department Do.	\$601.50 per year, payable annually in March New lease April 3, 1908. Rent payable monthly in advance at rate of \$601.50 per year		
24 Bloomingdale Boat Club 101st St. and North River New York	Riverside Park	Boat house, 101st St.	Jan. 1, 1900	At pleasure of department	\$100.00 per year payable semi-annually Jan. 1st and July 1st		Revoked June 21, 1907. Foreman says still on grounds. Asst. secretary states that revoking letter was withdrawn
25 Columbia Yacht Club, 86th St. and Hudson River New York	Riverside Park	Boat house, 86th St.	Jan. 1, 1900	At pleasure of department	\$300.00 per year payable semi-annually Jan. 1st and July 1st	\$150.00	Arrears were paid in June, 1908
26 Hudson River Yacht Club New York	Riverside Park	Boat house, 92d St.	Jan. 1, 1900	At pleasure of department	\$100.00 per year, semi-annually in advance, payable Jan. 1st and July 1st	50.00	Arrears were paid in June, 1908
27 Columbia College 115th St. and Hudson River New York	Riverside Park	Boat house, 115th St.	Jan. 1, 1900	At pleasure of department	\$200.00 per year, semi-annually in advance, payable Jan. 1st and July 1st	100.00	
28 Hudson Boat Club 129th St. and Hudson River New York	Riverside Park	Boat house, 129th St.	Jan. 1, 1903 May 1, 1908	At pleasure of department Do.	\$50.00 per year, semi-annually in advance, payable Jan. 1st and July 1st \$100.00 per year, semi-annually in advance, payable Jan. 1st and July 1st		

Exhibit C.—Part 1

ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
29 Hudson River Bass Fishing Club 129th St. and Hudson River New York	Riverside Park	Boat house, 112th St.	July 1, 1900	At pleasure of department	\$100.00 per year, semi-annually in advance, payable Jan. 1st and July 1st		
30 Mrs. E. F. McMahon 83d St. and Hudson River New York	Riverside Park	Boat house, 83d St. to 84th St.	Mar. 30, 1905	Mar. 30, 1910	\$75.00 per year, payable June 1st.	\$75.00	
31 Mrs. M. McDonald 82d St. and Hudson River New York	Riverside Park	Boat house, 82d St.	June 16, 1902	At pleasure of department	\$100.00 per year payable June 1st	100.00	Died in June, 1908 Relet to Mrs. Mary Eckstadt at same rental Arrears were paid in June, 1908
32 Mrs. M. McDonald 82d St. and Hudson River New York	Riverside Park	Boat house, 108th St.	June 1, 1902	At pleasure of department	\$100.00 per year, payable June 1st		Died in June, 1908. A new lease was granted in June, 1908 at same rental
33 S. Navin 88th St. and Hudson River New York	Riverside Park	Boats, 88th St.	Sept. 1, 1902	At pleasure of department	\$15.00 per year	11.25	Arrears were paid in June, 1908
34 William Gegus 85th St. and Hudson River New York	Riverside Park	Boats, etc., 85th St.	July 1, 1902	At pleasure of department	\$5.00 per month	65.00	No permit according to foreman and inspector Opened for 1908, on May 24, 1908

Exhibit C.—Part 1
ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and received April 30, 1908	REMARKS
35 J. M. Cogan	Riverside Park	Boats, 116th St.	Sept. 1, 1902	At pleasure of department	\$100.00 per year	\$424.90	Revoked March 7, 1907 Foreman reports him May 21, 1908. He is in arrears from December 1, 1902
36 Garrett May 503 W. 22d St. New York	Riverside Park	Small house and float, 99th St.					He claims that he had a permit from the department of docks at a rental of \$50.00 per year. He afterward paid the same rent, for some years, to the department of parks, but now claims to be on private property and has discontinued his rental
37 Cosmas Vilias 139 W. 28th St. New York	Battery Park	To sell refreshments in the "Pavilion"	Dec. 1, 1903	Dec. 1, 1908	Term—5 years To account and pay over the sum of \$425.00 per year, in equal monthly instalments in advance. To paint and put in good repairs at his own expense the building aforesaid		
38 Edward A. Hall 10 Hamilton Ave. Brooklyn, N. Y.	Battery Park	Privilege of moving bath at S. W. end of park, during season	Jan. 1, 1908	Dec. 31, 1908	To pay \$1200.00 on or before July 1st	1,200.00	
39 Otto Abrams 36 S. William St. New York	Battery Park	Stand. Privilege to sell refreshments, newspapers, cigars, confectionery, etc., under south E. R. R. stairway	Nov. 1, 1906	Nov. 1, 1909	Term—3 years To pay over to Department \$15.00 per month in advance	*\$0.00	*\$90.00 paid in advance to Nov. 1, 1908

Exhibit C.—Part 1

ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
40 N. Y. Centadrink Co. 853 Broadway New York	Battery Park	Mineral water stand	April 1, 1907 May 2, 1908	At pleasure of department do	\$3.00 per month in advance May 1st to September 30 \$3.00 per month in advance. New lease May 2, 1908	\$9.00	Revoked Oct. 10, 1907 Arrears were paid in May, 1908
41 Antonio Deliberte 2697 8th Ave. New York	Amsterdam Ave. and 138th St.	Stand, 138th St.*	Jan. 1, 1907	At pleasure of department	\$10.00 per month in advance		
42 Gertrude Thompson 74 W. 46th St. New York	Bryant Park	Fruit of lower stand, 42d St. and 6th Ave.	June 1, 1905 June 1, 1907	June 1, 1907 At pleasure of department	\$5.00 per month in advance		
43 William Brendel 179th St. and Amsterdam Ave. New York	Fort Washington Park	Stand, 179th St.	May 1, 1907	do	\$40.00 per year, payable quarterly, in advance. First payment May 1, 1907		
44 West End Hotel Co. Ft. Washington Park New York	Fort Washington Park	West End Hotel	Oct. 15, 1901	Oct. 15, 1911	5% on gross receipts. Required to make repairs and alterations, cost not to exceed \$10,000.00. Such sum, when approved by Department, to be allowed on account of rent	\$1,386.92	*Credit balance due to allowances made for repairs

Exhibit C.—Part 1

ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
45 Manhattan Island Yacht Club 172d St. and Hudson River New York	Fort Washington Park	To erect and maintain a boat house structure	April 6, 1904	At pleasure of department	\$100.00 per annum ad- vance. Semi-annually, in advance. Jan. 1 and July 1	\$50.00	Arrears were due Jan. 1, 1908
46 Waverly Boat Club	Fort Washington Park	Boat house	July 23, 1907	do	\$100.00 per year, payable semi-annually, Jan. 1 and July 1	50.00	Club people say they have never used privilege and therefore owe no rent
47 William L. B. G. Allen	Fort Washington Park	Dwelling house	July 1, 1907	do do	\$50.00 per month in advance New lease July 1, 1907, at \$75.00 per month		An allowance was made for repairs June 1, 1906
48 T. Hugh Boorman	Fort Washington Park	Dwelling house	July 1, 1907	do do	\$50.00 per month in advance New lease July 1, 1907, at \$75.00	300.00	
49 N. C. Stewart	Fort Washington Park	Dwelling house	July 1, 1907	do do	\$50.00 per month in advance New lease at \$75.00 per month in advance	75.00	Arrears were paid in June, 1908
50 James Pilkington	Fort Washington Park	Dwelling house	Jan. 1, 1907 July 1, 1907	do do	\$50.00 per month in advance New lease at \$75.00 per month in advance		Prior to Jan. 1, 1907, rent was \$35.00 per month

Exhibit C.—Part 1

ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
51 N.Y. Road Drivers' Association Harlem River Driveway	Harlem River Driveway	Club House, known as "Mountain House."	July 1, 1902	July 1, 1907	\$100.00 per annum, semi-annually in advance, payable Jan. 1, and July 1. To place the buildings in good repair at an expense of not less than \$5,000.00 at their own cost. At close of lease buildings to be the property of department		Still exercising privilege
52 John McDonald New York	Harlem River Driveway	Speedway Inn	July 1, 1907	At pleasure of department	\$25.00 per month in advance	\$25.00	Arrears were paid in June, 1908
53 William Roth 411 E. 9th St. New York	Tompkins Square	Privilege to sell soda and mineral water from stand	Jan. 1, 1904	Jan. 1, 1907	Term—3 years To render on or before the 10th of each month a statement of gross receipts. To pay at such time 30% of same Term—1 year. Terms same as above Term—1 year. \$200.00 per year, payable semi-annually in advance, Jan. 1 and July 1		Lease dated Jan. 25, 1904
			Jan. 1, 1907	Jan. 1, 1908			Lease dated Dec. 11, 1907
			Jan. 1, 1908	Jan. 1, 1909			
54 Charles Paradise 76 E. 114th St. New York	Mount Morris Park	Privilege to sell light refreshments under music stand	Nov. 1, 1906	At pleasure of department	To pay \$125.00 per year in monthly installments on the first day of each month in advance	10.51	Arrears were paid in May, 1908
55 Hyman L. Queens 308 Henry St. New York	Corlears Hook Park	Privilege to sell soda water, tobacco, cakes, etc.	Feb. 17, 1904	At pleasure of department	To pay over to department \$10.00 in advance on the 1st day of each month during which the business is carried on		Summer season only, May 1 to Oct. 1

Exhibit C.—Part 1
ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
56 Thomas Vail 401 E. 79th St. New York	East River Park	Refreshment privilege in such part of building at north end as may be set aside and from stand at such point at south end as may be designated	April 1, 1907	April 1, 1908	\$108.00 a year, in two equal payments, April 1 and July 1	\$63.50	Lease dated March 19, 1908. \$62.50 due on or before July 1, 1908
57 Herman Eisen 55 Bayard St. New York	Mulberry Bend Park	To sell soda water, fruit, candies, etc., from a stand to be erected and maintained by him	June 14, 1905	At pleasure of commissioner	\$10.00 per month in advance. Summer season only		
			April 27, 1908	do	New lease, May to Oct.		
58 Thomas J. Heaney 17-25 11th Ave. New York	De Witt Clinton Park	To sell refreshments from a stand to be erected and maintained by him	April 17, 1906	At pleasure of department	\$10.00 per month in advance. For summer season, May 1 to Oct. 1	\$10.00	\$10.00 paid in advance
			1908	Season	New lease March 31, 1908, for summer season, 1908. Same terms		
59 Julius Raisch Silon Lake Park Hotel Staten Island	Staten Island Silon Lake Park	Privilege to sell refreshments	May 1, 1905	At pleasure of department	\$20.00 per month in advance		No contract in evidence
60 Samuel Sperling 11 Clinton St. New York	Hamilton Fish Park	Refreshment stand	May 1, 1907	At pleasure of department	\$15.00 per month in advance. Summer season only	\$15.00	Lease dated Feb. 4, 1907 \$108.00 allowed Oct. 1, 1907, to Apr. 30, 1908, on account of place being closed from Oct. 1907
			April 31, 1908	Oct. 1, 1908	New lease for season 1908, unless sooner revoked. Same terms		\$15.00 paid in advance for May, 1908
61 William Roche	Ft. Washington Park	Dwelling house		At pleasure of department	\$18.00 per month in advance	112 00	Claim now standing for repairs

Exhibit C.—Part 1

ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
62 George Lappas 1278 Broadway New York	Greeley Sq.	Flower stand	Dec. 14, 1907	At pleasure of department	\$75.00 per month in advance		
63 Samuel Goldenburg 641 1st Avenue New York	St. Gabriels Park	Refreshment stand	Mar. 15, 1907 April 24, 1908	At pleasure of department Dec. 15, 1908	\$15.00 per month in advance. For summer season only. New lease, same terms for 1908 season unless sooner revoked		From April 15, 1907. Allowance of \$90.00 made on account place not being open during winter months
64 James Coleman 617 W. 129th St. New York	12th Ave. and 129th St.	Refreshment stand	April 5, 1907 June 1, 1908	At pleasure of department Sept. 30, 1908	\$15.00 per month in advance		Opened June 22, 1907 closed Sept. 22, 1907. Letter from C. H. Smith, May 3, 1908 states that there are no arrears. Allowance of \$150.00 was made for months during which lease was idle
65 Morris Gordon 236 Monroe St. New York	Seward Park	Stand, privilege to sell light refreshments	May 25, 1904 At pleasure of Department April 6, 1908	Sept. 30, 1908 Nov. 1, 1908	\$15.00 per month in advance. For summer season. To pay for the erection of a stand or booth. New lease April 6, 1908 for summer season		Closed for season Nov. 1, 1908. Allowance made on account of stand not being open from November 1, 1907
66 The Democracy Printing Co. 132 Nassau St. New York		Music programmes	Jan. 1, 1908	Season	Season 1908, \$300.00 payable on or before March 1, 1908		
67 William Brendel	High Bridge Park	Dwelling house	Oct. 1, 1906	At pleasure of department	\$70.00 per month in advance		According to report of foreman, May 21, 1908, Mr. Brendel sub-lets barn

Exhibit C.—Part 1
ACTIVE PRIVILEGES FROM WHICH REVENUE IS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
68 John F. McCarthy 43 Third St. Brooklyn, N. Y.	City Hall Park	To sell flowers and fruit from a stand on the easterly sidewalk of City Hall Park, under elevated stairway	Dec. 13, 1903 June 1, 1907	Dec. 30, 1908 At pleasure of department	Term: 5 years, \$1.- 000.00 per annum, payable monthly, from Dec. 13 1903. New annual rental of \$2,500.00 payable monthly in advance		Rent reduced from \$23.33 per month to \$50.00 per month Jan. 1, 1905. Lease renewed April 22, 1907, take effect June 1, 1907
69 Samuel Solomon 69 Division St. New York	City Hall Park	To sell refreshments, newspapers, confectionery, cigars, flowers, etc., from a stand to be constructed and maintained for the purpose, under south elevated stairway on east sidewalk	Jan. 1, 1906 June 1, 1907	Jan. 1, 1907 At pleasure of department	To erect and maintain stand at his own expense, and pay \$50.00 per month in advance New lease June 1st, 1907, \$500.00 a year, payable monthly in advance		Dec. 17, 1904, to Jan. 1, 1906 rent was \$50.00 per month in advance Revoked by Comm. June 1, 1907 Payment of rent suspended Dec. 1907, by order of commissioner, April 9, 1908 Privilege renewed commencing May 1, 1908
70 N. Y. Centadrink Co. 853 Broadway New York	City Hall Park	2 mineral water stands, Mail street	May 2, 1908	At pleasure of department	\$23.00 per month in advance New lease granted May, 1908, for each stand when in operation		

Exhibit C.—Part 2

**INACTIVE PRIVILEGES FROM WHICH REVENUE WAS RECEIVED DURING PERIOD
NOVEMBER 1, 1906 TO APRIL 30, 1908**

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
1 William A. Hall 16 Hamilton Ave. Brooklyn, N. Y.	Battery Park	Privilege of moving bath at S. W. end of park during season	Jan. 1, 1904	Jan. 1, 1907	Term—3 years To pay \$1,500.00 on or before July 1		Expired
2 Wm. Abrams 27 First Ave. New York	Battery Park	Privilege to sell oysters and clams from stand on booth	Sept. 25, 1905	At pleasure of commissioner	To pay \$5.00 monthly in advance		Revoked Oct. 10, 1907
3 J. D. Audonopolus	Battery Park	To sell fruit and candy from stand un- der elevated R. R. stairs at foot of Whitehall St., Hamil- ton Ferry entrance	July 3, 1906	At pleasure of commissioner	\$15.00 per month in advance		Revoked Oct. 10, 1907 Supt. Weeks says this is still in force
4 Mrs. Lizzie Hayden 49 Greenwich St. New York	Battery Park	To maintain a stand for sale of fruits and candies in Battery Park opposite N. E. stairway of El. R. R.	April 30, 1906	At pleasure of department	\$5.00 per month in ad- vance		Revoked Oct. 10, 1907 Department's books show a debit balance of \$5.00
5 E. J. Alferries 36 Washington St. New York	Battery Park	To maintain a stand in Battery Park near Subway construction work for the sale of fruit	April 24, 1906	At pleasure of department	\$10.00 per month in ad- vance		Revoked Oct. 10, 1907
6 Philip Meyers 13 Washington St. New York	Battery Park	To erect and main- tain a portable stand, to sell candy, fruit, etc., in northerly end of Battery Park	March 6, 1906	At pleasure of department	\$10.00 per month. Sum- mer season only		Revoked Oct. 10, 1907 Opened for season March 10, 1907

Exhibit C.—Part 2

INACTIVE PRIVILEGES FROM WHICH REVENUE WAS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and paid April 30, 1908	REMARKS
7 Alfred K. Goldberg 147 W. 111th St. New York	Battery Park	Stand, Bowling Green Stand, Battery Park	April 3, 1907 May 17, 1907	At pleasure of department do	\$25.00 per month in advance do	\$25.00	Revoked April 16, 1907 Revoked Oct. 10, 1907 Arrears are probably not collectible Privilege abandoned
8 Automatic Field Glass Co., Ltd. Hotel Manhattan New York	Battery Park	Field Glass Machines, Battery Wall	May 22, 1907	At pleasure of department	25% of gross receipts monthly		
9 Theodore Alexis & Thomas Karthagnous New York	Battery Park	Stand	Dec. 1, 1903	Dec. 1, 1906	\$10.00 per month in advance	150.00	Rent register 1906 marked "vacated." No record of these arrears in the ledger
10 Mrs. P. J. Scanlon 23 Washington St. New York	Battery Park	Stand	June 1, 1907	At pleasure of department	\$10.00 per month in advance		Revoked Oct. 10, 1907 \$6.66 refund made on account of cancellation
11 Theodore Georgiosi 101 Washington St. New York	Battery Park	Stand	June 1, 1907	At pleasure of department	\$10.00 per month in advance		Revoked Oct. 10, 1907 \$10.00 refund made on cancellation
12 George Williams 44 Greenwich St. New York	Battery Park	Stand	June 1, 1907	At pleasure of department	\$10.00 per month in advance		Revoked Oct. 10, 1907 \$6.66 refund allowed on cancellation
13 Mrs. Minniford Donovan 71 Pearl St. New York	Battery Park	Stand	June 1, 1907	At pleasure of department	\$10.00 per month in advance		Revoked Oct. 10, 1907 \$6.66 refund made on cancellation

Exhibit C.—Part 2

INACTIVE PRIVILEGES FROM WHICH REVENUE WAS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
14 William Platt	Harlem River Driveway	"Speedway Inn," occupying and conducting sale of refreshments in the building and premises formerly known as "Illis Hotel"	Dec. 19, 1901	Dec. 19, 1911	Term—10 years To render on or before the 10th of each month a verified statement in writing of gross receipts. To pay at such time 5% of same. To make such improvements as department may direct, cost not exceeding \$3000.00 to be allowed on license fee		Lease dated Dec. 19th, 1899. Privilege was abandoned by lessee
15 Thos. Johnston Kingsbridge Road Inwood, N. Y.	Harlem River Driveway	Two stands	June 1, 1904		No rental stated		No record of this lease on any department's books
16 Nonpareil Boat Club	Harlem River Driveway	Boat house	Jan. 1, 1904	At pleasure of department	\$100.00 per year		Now paying rent to the department of docks
17 Union Boat Club Harlem River New York	Harlem River Driveway	Boat house	May 11, 1905	At pleasure of department	\$100.00 per year		Now paying rent to the department of docks
18 Edward Keyser 29 W. 118th St. New York	Mount Morris Park	Booth	Dec. 14, 1904	Feb. 1, 1907	\$125.00 per year in equal monthly installments in advance	\$146.63	Cancelled October 2 1906, on account of failure to pay rent No record of arrears in ledger

Exhibit C.—Part 2

INACTIVE PRIVILEGES FROM WHICH REVENUE WAS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
19 Henry Kline 126 East End Ave. New York	East River Park	Refreshment privilege in East River Park in such part of building at north end as may be set aside, and from stand at such point at south end as may be designated	Apr. 1, 1906	Apr. 1, 1907	Term—1 year 10% of receipts payable monthly. To erect, equip and maintain stands at his own expense		Died Feb. 23, 1907
20 Catherine Howard 369 First Ave. New York	Union Square	Stand	Mar. 1, 1907	At pleasure of department	\$2.00 per month in advance		Revoked Oct. 1, 1907
21 Orazio Bellantano 13 Spring St. New York	Union Square	Stand	Apr. 6, 1907	At pleasure of department	\$15.00 per month in advance		Revoked Oct. 10, 1907
22 John J. Whalen 504 W. 48th St., N. Y. Assigned to James Moore July 13, 1904	Port Washington Park	Bathhouse and restaurant on shore	June 28, 1908	June 28, 1914	To render on or before the 10th of each month a verified statement in writing of gross receipts and pay over 5% of same		No record found of this lease in any books. It is stated that the privilege was never used
23 William W. Byrnes Foot of Depot Lane Ft. Washington Station New York	Port Washington Park	Runway and float on river front	Mar. 20, 1904	At pleasure of department	No rental stated		No record found of this lease in any books. The assistant secretary says this is a free privilege
24 Knickerbocker Canoe Club 152d St. and Hudson River	Port Washington Park	Boat house	Feb. 28, 1907	At pleasure of department	\$100.00 per annum		Lease surrendered March 28, 1907

Exhibit C.—Part 2

INACTIVE PRIVILEGES FROM WHICH REVENUE WAS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
25 William H. Hurst	Fort Washington Park	Dwelling house		At pleasure of department	\$50.00 per month in advance		Removed April 1, 1907
26 M. A. Elias 56 Liberty St. New York	Greely Square	Stand	June 28, 1907	At pleasure of department	\$150.00 per month in advance		Commenced business Aug. 1, 1907. Revoked Dec. 10, 1907 \$100.00 allowance made on cancellation of lease
27 Edward Hoar 345 7th Ave. New York	Greely Square	Tosell flowers from a stand in Greely Square	April 21, 1906	At pleasure of department	\$25.00 per month in advance	\$100.00	Revoked July 1st, 1907 Arrears are apparently uncollectible
28 Michael F. Quinn 132 Nassau St. New York		Publishing and distributing music programmes of park concerts	Jan. 1, 1905	Jan. 1, 1906	\$400.00 per annum, payable on or before Sept., 1905	400.00	No record of arrears in the ledger
29 J. S. Mulroney 156 Fifth Ave. New York		Music programmes	March 3, 1906	March 3, 1907	Season 1906, \$300.00 , payable before July, 1906		J. S. Mulroney was formerly secretary to Comm. Pallas
30 P. W. Mulroney 603 Lexington Ave. New York		Music programmes	July 1, 1907	Season	Season 1907, \$100.00 , payable before July 1, 1907		
31 American Swan Boat Co. 318 Broadway New York	Central Park	Swan boats on lower lakes	Feb 10, 1903	Jan. 1, 1908	Term— 5 years , from Jan. 1, 1903 To pay on or before May 15 of each year, \$250.00 as annual license fee		Cancelled May 7, 1907, by Comm. Hermann Allowance made for rent in arrears at time of cancellation

Exhibit C.—Part 2
INACTIVE PRIVILEGES FROM WHICH REVENUE WAS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
32 August Braum 316 E. 67th St. New York	Central Park	Skates and chairs on the lake. Harlem Mere			10¢ of gross receipts for season of 1906-1907		Lease has expired
33 August Braum 316 E. 67th St. New York	Central Park	Skates and chairs on the lake. Harlem Mere	Dec. 12, 1907		10¢ of gross receipts, monthly in advance, for season 1907-1908		Lease has expired
34 American Swan Boat Co. 318 Broadway New York	Central Park	Skates and refreshments, "The Pond"	Jan. 25, 1907		\$15.00 for season of 1906-1907, payable on or before Feb. 1, 1907		Lease has expired
35 Ida Karf 255 W. 111th St. New York	Central Park	Refreshments, etc., Harlem Mere	Oct. 3, 1906	Skating season	Season 1906-1907. To pay 10¢ of gross receipts for privilege		
			Oct. 2, 1907	do	Season 1907-1908. 10¢ of gross receipts, payable at close of season		
36 Park Boating Co. 253 Broadway New York	Central Park	For letting of boat and launches on pond, also letting of skates and selling refreshments	Oct. 26, 1907	Sept. 1, 1908	\$1,500.00, payable in two equal payments, semi-annually in advance		Revoked May 8, 1908 \$750.00 allowance made on cancellation of lease
37 Riverside Boat Club 126th St. and Hudson River New York	Riverside Park	Boat house, 126th St	Jan. 1, 1902	At pleasure of department	\$100.00 per year	\$600.00	Department of finance states: "Removed. Paid to July 1, 1903" No book record of this lease in the department
38 Henry J. Jacobs 102 Canal St. New York	Tryon Row	Milk stand	June 1, 1907	At pleasure of department	\$15.00 per month in advance		Revoked July 8, 1907, by Commissioner Hermann \$11.00 refund made on cancellation

Exhibit D

**STATEMENT OF FREE ACTIVE PARK PRIVILEGES, BOROUGH OF MANHATTAN AND RICHMOND, AS OF
JUNE 20, 1908. ALL ARE HELD AT THE PLEASURE OF THE DEPARTMENT**

Name and address of holder	Character of privilege	LOCATION	Date of issue	Actual value of privileges per month
1 Daniel Murphy 13 Washington St.	News stand	*BATTERY PARK At Subway entrance, South Ferry	March 1, 1907	\$15.00
2 Mrs. M. Carrigan 29 Washington St.	do	At Subway entrance, Battery Place and State St.	Jan. 6, 1908	Not reported by inspector \$5.00
3 Mrs. Nora Brennan 14 Washington St.	do		May 8, 1907	
4 A. Hickey 26 Water St.	do	At Subway entrance, Staten Island Ferry.	April 12, 1907	Not reported by inspector do
5 Louis Eisenstadt 1 Moore St.	do	South Ferry, foot Whitehall St.	March 1, 1907	do
6 Nich. Zupo 71 Pearl St.	Boot black, with box only		March 31, 1908	do
7 Felice Vaccaro 22 James St.	do		May 8, 1908	do
8 Tony Basso 19 Washington St.	do		May 19, 1908	do
9 Mrs. James Maher 11½ Washington St.	Soda water and lemonade stands	On curb in Whitehall St.	May 27, 1908	\$10.00
10 Steven Baker 252 7th Ave.	Lemonade	Foot of Whitehall St.	May 5, 1908	5.00
11 Arthur Monroe 11 Coenties Slip	Oyster stand	Foot of Whitehall St.	May 14, 1908	15.00
12 Mrs. Jennie Kerns 85 Willett St.	Basket privileges	Opposite Barge Office	Dec. 24, 1907	15.00
13 D. Sunoni 168 James St.	Peanuts	Foot of South Ferry	Aug. 25, 1907	Not reported by inspector do
14 H. J. Quigley 410 Sackett St., Brooklyn	Tool boxes on steps boat slips		June 11, 1908	do

*The inspector reports that J. D. Andonopolus, Lizzie Hayden, William Abrahams and Ermond Alfornos are operating in this park without permits, and were not included in the foreman's report of June 20, 1908. Three of these privileges are worth \$10.00 per month each; that held by Andonopolus from \$100.00 to \$150.00 per month. All formerly paid rental for privileges which have been revoked
Otto Abrams pays \$15.00 per month for a privilege worth \$100.00 to \$150.00. Frank McGowan and Ed. Fitzgerald hold free privileges worth \$100.00 each in this park, granted by the department of docks and ferries

Exhibit C.—Part 2
INACTIVE PRIVILEGES FROM WHICH REVENUE WAS RECEIVED—Continued

Name and address of lessee	Location of privilege	Character of privilege	Date of issue	Date of maturity	TERMS	Rent due and unpaid April 30, 1908	REMARKS
32 August Braum 316 E. 67th St. New York	Central Park	Skates and chairs on the lake. Harlem Mere			10% of gross receipts for season of 1906-1907		Lease has expired
33 August Braum 316 E. 67th St. New York	Central Park	Skates and chairs on the lake. Harlem Mere	Dec. 12, 1907		10% of gross receipts, monthly in advance, for season 1907-1908		Lease has expired
34 American Swan Boat Co. 318 Broadway New York	Central Park	Skates and refreshments, "The Pond"	Jan. 25, 1907		\$18.00 for season of 1906-1907, payable on or before Feb. 1, 1907		Lease has expired
35 Ida Karf 255 W. 111th St. New York	Central Park	Refreshments, etc., Harlem Mere	Oct. 3, 1906	Skating season	Season 1906-1907. To pay 10% of gross receipts for privilege		
			Oct. 2, 1907	do	Season 1907-1908. 10% of gross receipts, payable at close of season		
36 Park Boating Co. 253 Broadway New York	Central Park	For letting of boat and launches on pond, also letting of skates and selling refreshments	Oct. 26, 1907	Sept. 1, 1908	\$1,500.00, payable in two equal payments, semi-annually in advance		Revoked May 8, 1908 \$750.00 allowance made on cancellation of lease
37 Riverside Boat Club 126th St. and Hudson River New York	Riverside Park	Boat house, 126th St	Jan. 1, 1902	At pleasure of department	\$100.00 per year	\$600.00	Department of finance states: "Removed. Paid to July 1, 1903" No book record of this lease in the department
38 Henry J. Jacobs 102 Canal St. New York	Tryon Row	Milk stand	June 1, 1907	At pleasure of department	\$18.00 per month in advance		Revoked July 8, 1907, by Commissioner Hermann \$11.00 refund made on cancellation

Exhibit D

**STATEMENT OF FREE ACTIVE PARK PRIVILEGES, BOROUGH OF MANHATTAN AND RICHMOND, AS OF
JUNE 20, 1908. ALL ARE HELD AT THE PLEASURE OF THE DEPARTMENT**

Name and address of holder	Character of privilege	LOCATION	Date of issue	Actual value of privileges per month
*BATTERY PARK				
1 Daniel Murphy 13 Washington St.	News stand	At Subway entrance, South Ferry	March 1, 1907	\$15.00
2 Mrs. M. Carrigan 29 Washington St.	do	At Subway entrance, Battery Place and State St.	Jan. 6, 1908	Not reported by inspector
3 Mrs. Nora Brennan 14 Washington St.	do		May 8, 1907	\$5.00
4 A. Hickey 26 Water St.	do		April 12, 1907	Not reported by inspector
5 Louis Eisenstadt 1 Moore St.	do	At Subway entrance, Staten Island Ferry.	March 1, 1907	do
6 Nich. Zupo 71 Pearl St.	Boot black, with box only	South Ferry, foot Whitehall St.	March 31, 1908	do
7 Felice Vaccaro 22 James St.	do		May 8, 1908	do
8 Tony Basso 19 Washington St.	do		May 19, 1908	do
9 Mrs. James Maher 11 1/2 Washington St.	Soda water and lemonade stands	On curb in Whitehall St.	May 27, 1908	\$10.00
10 Steven Baker 232 7th Ave.	Lemonade	Foot of Whitehall St.	May 5, 1908	5.00
11 Arthur Monroe 11 Locusts Slip	Oyster stand	Foot of Whitehall St.	May 14, 1908	15.00
12 Mrs. Jennie Kerns 83 Willett St.	Basket privileges	Opposite Barge Office	Dec. 24, 1907	15.00
13 D. Sunoni 168 James St.	Peanuts	Foot of South Ferry	Aug. 25, 1907	Not reported by inspector
14 H. J. Quigley 410 Sackett St., Brooklyn	Tool boxes on steps boat slips		June 11, 1908	do

*The inspector reports that J. D. Andonopolus, Lizzie Hayden, William Abrahams and Edmund Alfornos are operating in this park without permits, and were not included in the foreman's report of June 20, 1908. Three of these privileges are worth \$10.00 per month each; that held by Andonopolus from \$100.00 to \$150.00 per month. All formerly paid rental for privileges which have been revoked. Otto Abrahams pays \$15.00 per month for a privilege worth \$100.00 to \$150.00. Frank McGowan and Ed. Fitzgerald hold free privileges worth \$100.00 each in this park, granted by the department of docks and ferries.

Exhibit D
**STATEMENT OF FREE ACTIVE PARK PRIVILEGES, BOROUGH OF MANHATTAN AND RICHMOND,
 AS OF JUNE 20, 1908—Continued**

Name and address of holder	Character of privilege	LOCATION	Date of issue	Actual value of privileges per month
15 Rob't Peach 29 Coenties Slip	Oyster stand	JENNETTE PARK South side of park on South St.	March 1, 1907	\$10.00
16 James Sullivan 69 Pearl St.	do	do do	do	10.00
17 John Donovan 9 Albany St.	News stand	BOWLING GREEN Stand at Subway entrance	March 1, 1907	15.00
18 Morris Raff 128 Hudson St.	Sells papers from his arm		Jan. 10, 1908	
19 John Manning 253 William St.	News stand	CITY HALL PARK	Oct. 19, 1907	15.00
20 Morris Mendleson 325 E. 21st St.	do		do	10.00
21 Mrs. E. Michales 2283 Bathgate Ave.	do		do	15.00
22 Herman Schaffner 143 2d Ave.	do		do	15.00
23 Mrs. A. Doyle 178 Crystal St.	do		do	10.00
24 Wolfe Miller 283 Broome St.	do		do	10.00
25 Sam Schoenbaum 37 Henry St.	do		do	10.00
26 Jacob Cohen 69 Broadway	do		do	10.00
27 Chas. Remerie 13 Mott St.	do		do	10.00

Exhibit D

**STATEMENT OF FREE ACTIVE PARK PRIVILEGES, BOROUGHES OF MANHATTAN AND RICHMOND,
AS OF JUNE 20, 1908—Continued**

Name and address of holder	Character of privilege	LOCATION	Date of issue	Actual value of privileges per month
CITY HALL PARK—Continued				
28 Minnie Diamond 14 2d Ave.	News stand		Oct. 19, 1907	\$10.00
29 Winfried Boak 104 Bayard St.	do		do	10.00
30 Mrs. Hannah Doyle 1225 Halsey St.	do		do	10.00
31 John Hanley 4 Sullivan St.	do		do	25.00
32 Mrs. M. Kahn 54 Montauk Ave.	do		do	15.00
33 George Kemick 183 Cherry St.	do		do	5.00
34 Rose Grossman 81 Division St.	do		do	15.00
35 Mose Glauberman 322 Georgia Ave.	do		do	10.00
36 Samuel Wolf 281 Madison Ave.	do		do	5.00
37 John Lepnorum 7 Oak St.	do		Dec. 31, 1907	10.00
38 Carl Peters 43 Cherry St.	Basket		Oct. 22, 1907	5.00
39 Harry L. Lohan 164 Havenmeyer St.	Postal cards		Dec. 20, 1907	5.00
40 American Catholica 63 Catherine St.	Invalid chairs		April 17, 1908	5.00
41 Mrs. Charles Lewdway 39 E. Broadway	Stand		April 30, 1908	5.00
42 Pellegrino Lombardi 18 Elizabeth St.	Boot black, chairs		Dec. 7, 1907	5.00
43 Herman Iyer 227 E. 98th St.	do do		Dec. 4, 1907	15.00

Exhibit D

STATEMENT OF FREE ACTIVE PARK PRIVILEGES, BOROUGHES OF MANHATTAN AND RICHMOND,
AS OF JUNE 30, 1908—Continued

Name and address of holder	Character of privilege	LOCATION	Date of issue	Estimated value of privileges per month
CITY HALL PARK—Continued				
44 Peter Lorenzo 32 Baxter St.	Boot black, chair		Dec. 21, 1907	\$5.00
45 Vincenzo Benicetto 175 Worth St.	do		Dec. 27, 1907	5.00
46 Nicola Tonolone 10 Franklin St.	do		July 18, 1907	5.00
47 Michael Grazino 230 Mulberry St.	Boot black, couch		July 3, 1907	25.00
48 Silvester Markesand 68 James St.	Boot black, chair		do	5.00
49 Wm. Caputa 119 W. Houston St.	do		Aug. 2, 1907	5.00
50 Frank Lorenz 24 City Hall Place	do		Jan. 2, 1908	5.00
51 Victor Ruggiero 32 Madison St.	do		Jan. 7, 1908	15.00
52 Vecenzo Lesantz 38 Roosevelt St.	do		do	5.00
53 James DeVito 91 Mulberry St.	do		Jan. 29, 1908	15.00
54 Tony Padovano 32 Madison St.	do		March 11, 1908	5.00
55 Luis Quirro 91 Market St.	Boot black, hand box		March 31, 1908	Not estimated
56 Nicolo Caponigini 22 James St.	do		April 10, 1908	do
57 Frank Brown 203 Spring St.	do		do	do
58 A. Corraso 29 Roosevelt St.	do		April 29, 1908	do
59 Palicaster Cuiilo 120 Mulberry St.	do		May 14, 1908	do

Exhibit D

**STATEMENT OF FREE ACTIVE PARK PRIVILEGES, BOROUGH OF MANHATTAN AND RICHMOND,
AS OF JUNE 20, 1908—Continued**

Name and address of holder	Character of privilege	LOCATION	Date of issue	Value of privileges per month not estimated
*CITY HALL PARK—Continued				
60 Domenico DeLozzo 15 Oak St.	Boot black, hand box	PARADISE PARK Franklin Statue	May 14, 1908	
61 Nathan Straus 34th St. and Broadway	Milk booth		June 2, 1908	
62 Major W. L. Healey 746 6th Ave.	Sign for U. S. Army recruits		May 20, 1908	
63 The Moderation Society 25 Park Row	Free ice and flowers	EAST RIVER PARK	Feb. 17, 1908	
64 Andrew Furlner 305 E. Grand St.	Basket		June 17, 1908	
FORT WASHINGTON PARK				
65 Wm. Byrne 506 W. 156th St.	To attach float to bulk-head	180th St. and Hudson River for 60 days	March 10, 1908	
66 Wm. Byrne 506 W. 156th St.	To place boats on beach	Depot Lane, Ft Washington Station	March 1, 1907	
67 Dr. Clarence Toolman 190 Wadsworth Ave.	do do		July 12, 1907	
68 Edward Clapper 93 W. 134th St.	To keep two boats and tool box on beach	182d St., Ft. Washington Park	do	
69 Peterson Brothers	To anchor guy ropes		Jan. 22, 1908	

* There are three privileges operated in this park without either permit or rental fee, viz.: Catharine Mollinari, Joseph Weiss and Micadson, who should pay \$10.00, \$5.00 and \$5.00 per month respectively

Exhibit D

STATEMENT OF FREE ACTIVE PARK PRIVILEGES, BOROUGHES OF MANHATTAN AND RICHMOND,
AS OF JUNE 20 1908—Continued

Name and address of holder	Character of privilege	LOCATION	Date of issue	Value of privileges per month not estimated
70 Bella Laffer 204 W. 111th St.	Paper stand	CENTRAL PARK 8th and Manhattan Aves.	March 1, 1907	
71 James Halper 282 W. 114th St.	do	110th St. and St. Nicholas Ave.	do	
72 Sam'l Brody 2 E. 112th St.	do	110th St. and 5th Ave.	do	
73 Angler Clerk 74 Police department	Casting Storage box for lanterns	Harlem Pool 8th Ave. gate box	June 10, 1908 May 18, 1907	
75 Police department City	To use part of Arsenal building		Feb. 4, 1908	
76 Nathan Straus 34th St. and Broadway	Milk stand		June 22, 1907	
77 Henry Landy	Milk stand	EMPIRE PARK, NORTH	Licensee is operating under a permit from the bureau of licenses	
78 Thomas N. Lee 546 W. 132d St.		ST. NICHOLAS PARK	March 1, 1907	
79 Herman Knopp 278 W. 117th St. and Convent Ave.		S. E. Corner Jasper Oval	June 2, 1908	
80 Wm. J. Rodenback 82d St.	Float permit	RIVERSIDE PARK	June 3, 1908	

Exhibit D

**STATEMENT OF FREE ACTIVE PARK PRIVILEGES, BOROUGHES OF MANHATTAN AND RICHMOND,
AS OF JUNE 20, 1908—Continued**

Name and address of holder	Character of privilege	LOCATION	Date of issue	Value of privileges per month not estimated
81 James Duff 82 83d St.	Float permit	RIVERSIDE PARK—Continued	June 9, 1908	
82 U. S. Vol. Life Saving Station 100th St.			Sept. 5, 1907	
83 James May 93d St.	Bulk head: to attach boats to same. Claims he is on private property	81st and 82d and Hudson River	June 16, 1907	
84 D. Muerceau 122 Riverside Drive	Photographs		March 1, 1907	
85 Wm. Ward	Souvenirs	Grant's Tomb		
		BRYANT PARK		
86 Mrs. McCauly 264 W. 37th St.	Paper stand	42d St. and 6th Ave.	March 12, 1907	
		WM. H. SEWARD PARK		
87 Sam'l Angelowitz 135 Broome St.	Newspapers		Feb. 26, 1908	
88 Sam'l Isaacs 9 Forsyth St., Man.	Selling fruit	N. E. corner Canal and Essex Sts.	Feb. 5, 1908	
89 Pollos Gotbach 30 Christie St., Man. 21 Forsyth St.	Writing paper	Canal and Essex Sts.	March 2, 1908	
90 Mr. Strauss	Milk depot	MT. MORRIS PARK Opposite music stand	June 2, 1908	

Exhibit D
STATEMENT OF FREE ACTIVE PARK PRIVILEGES, BOROUGH OF MANHATTAN AND RICHMOND,
AS OF JUNE 20, 1908—Continued

	Name and address of holder	Character of privilege	LOCATION	Date of issue	Value of privileges per month not estimated
91	W. Y. Figueroa 155th St. and Speedway	2 Dwelling houses	HIGH BRIDGE PARK	No permit, pays no rent to city	
92	Mr. Upton 161st St. and Edgecombe Ave.	Dwelling houses		No permit, pays no rent to city	
93	Mr. McKenna 164th and 163th St.	do do		No permit, pays no rent to city	
94	Mr. Johnston 165 Edgecombe	do do		No permit, pays rent to department of finance	
95	Mrs. Hamilton	do do		No permit, pays no rent to city	
96	John Hart 170th & Edgecombe	Dwelling house and barn		No permit, pays rent to department of finance	
97	John Wenzel 248 W. 149th St.	Papers	GREELY SQUARE 33rd St. and 6th Ave.	March 25, 1907	
98	Eugen Flamesh 155 W. 33d St.	do	33rd St. and 6th Ave.	March 25, 1907	
99	United States Army 749 6th Avenue	do	HERALD SQUARE	Jan. 20, 1908	

Exhibit D

STATEMENT OF FREE ACTIVE PARK PRIVILEGES, BOROUGH OF MANHATTAN AND RICHMOND,
AS OF JUNE 20, 1908—Continued

Name and address of holder	Character of privilege	LOCATION	Date of issue	Value of privileges per month not estimated
100 The Evening Telegram	Papers	HERALD SQUARE	Jan. 22, 1908	
101 The Evening Sun	do		do	
102 The Evening Mail	do		do	
103 The Evening Journal	do		do	
104 The Evening World	do		do	
105 The Evening Post	do		do	
106 The Evening Globe	do	TOMPKINS SQUARE	do	
107 A. Bernstein 64 6th Avenue	Candies		March 11, 1908	
108 Wm. Kemblly, U. S. Army 27 3rd Avenue	Sign for recruiting services		May 6, 1908	
109 Rev. Halanic 415 E. 73rd St.	Religious services		May 6, 1908	

INDEX

- Accounting Methods (See Privileges)
 Make misrepresentation easy... 4
 Beginning of reform made.... 4, 22
 Thorough reorganization essential 4
 Must be controlled by comptroller 4
 Criticisms 1905-1907 5, 17, 22
 Have not informed commissioners 5
 Single entry system inadequate 5
 Historical and critical..... 22, 25
 Stubs not checked to receipts... 25
- Assistant Secretary
 Should be removed..... 10
 Responsibility of various incumbents 18
 Collection of fees..... 20
 Receives deposits..... 21
 Claims memorandum book.... 22
 Says deposits never forfeited. 23, 59
 Relieved of responsibility for cash 24, 31
 Statement denied by depositor.. 29
 Misplaces \$1,223.38..... 30
 Finds \$50 and \$100..... 31
 Denies crediting Casino for repairs 38
 Verbal statement vouches for \$30,000 39
 Has record of only one lease 43
 Says custom fixes value of permits 53, 55
 Had no proper record of deposits 59
 Returns deposits improperly.... 60
 Explains deposits for contract bids 61
- Auction Sales
 Procedure 56
 Irregularities 56, 57
- Bank Deposits (See Cash)
- Battery Park
 Loss on free privileges..... 7, 48
- Beauty of Parks
 Marred by park property..... 7
 Unsightly buildings not removed 7
 Department should supervise buildings 41, 73
 Objectionable conditions, Riverside 42, 53, 55, 57, 71, 74
- Bookkeeper (See Privileges)
 Not notified of new leases..... 7
- Buildings, Bureau of..... 53
- Bureau of Municipal Research
 Park studies..... 3
 Trustees and officers..... 4
 First listed privileges in force.. 7
 Recommendations 10-16
 Period covered by study..... 13
 Thoroughness of audit..... 18
- Cash
 Irregularities 5, 18, 23, 27, 31
 Criticism of cash book..... 17
 Receipt book uncontrolled... 23, 25
 Transactions for period reviewed 25
- Central Park (See Privileges)
 Depleted soil stirs comment.... 3
 Carousel yields too little..... 7
- Chamberlain (See Cash Deposits)
- City Hall Park
 Loss on free privileges..... 7, 48
- Clausen, George C., Commissioner
 13, 35, 37, 39, 70, 71, 72, 74, 76
- Commissioners of Accounts
 Adverse report on parks..... 5
 Collaborate in present study.... 17
 Report on parks, 1906..... 17
 Introduce privilege register.... 22
 Last audit of parks, 1906..... 25
 Criticise cash irregularities.... 28
 Investigate vault permits..... 56
- Competition for Privileges
 Lacking 6, 63
 Results in Brooklyn..... 40
 Objections answered..... 41
 Boat privileges, Brooklyn..... 71
- Comptroller (See Department of Finance)
- Concessionaires (See Privileges)
- Contract Bids, Security (See Deposits)
- Day, Joseph P., Auctioneer..... 56

Deposits

Irregularities	5, 29, 31, 58, 62
Street opening, not put in bank	9, 59
No adequate record of depositors	5, 9, 22
Neglect by department of finance	9, 58, 62
Contract bids, deposits	9, 21, 61, 63
Street openings, amount	26, 58
Refunded without inspection	60

Dwellings (See Privileges)

Extensions (See Privileges)

Finance, Department of

Responsible for park revenues	4, 9, 25
No control over projection revenues	8, 25, 54
No control over vault revenues	8, 25, 55
No control over street opening deposits	8, 25
No control over contract bid deposits	9, 25
Explains dwellings in parks	45
Division of responsibility for collection	68
Has no copies of park leases	35
Ignorant of repairs cost	35

Foremen, Park (See Privileges)

Not notified of new permits	7
Not notified of revocations	7, 42, 50
Feel no responsibility for violations	7, 42, 50

Foreword

Free Privileges (See Privileges)

Objectionable policy	48
Loss of large revenue	48, 65
\$8,250 lost in two squares	49
Political patronage	49
Number not known	50
Permits should be displayed	51
Inspection staff needed	51
Unfavorable terms	67

Herrman, Moses, Commissioner

inactive respecting irregularities	5
Opened bank account for deposits	23, 28
Raised rent from \$600 to \$2,500	66
Gave lease worth \$2,500 for \$180	65
Gave lease worth \$1,800 for \$180	65
Gives privilege worth \$300 for \$100	76

Holly, Willis, Assistant Secretary

Inefficient Administration (See Privileges)

Summary of Part I	3
Encourages favoritism, dishonesty	4
Business principles ignored	4, 38
Former commissioners responsible	5, 38
Inadequate records	61, 71

Inattention to Adverse Reports

.....	3, 5, 17, 18
-------	--------------

Kennedy, Michael J., Commissioner of Parks, Brooklyn and Queens

Koehler, Theodore, C. P. A.

Adverse report on parks	5, 17
-------------------------------	-------

Ledgers

No check on rent ledger	5, 17, 25
Not controlled by general ledger	5
Present records described	24

Leary, William

Ledger, General

No control over rent ledger	5
-----------------------------------	---

Misuse of Moneys

By park officials	5
-------------------------	---

Municipal Investigation and Statistics, Bureau of

Adverse report on parks	5, 18
Criticises leases	36, 65, 75
Explains competitive leases in Brooklyn	40
Advises against private occupancy	45

Pallas, John J., Commissioner

Reduced rate for stand	65
Gave \$12,000 for \$7,000	73

Parsons, Samuel, Jr., Commissioner

inactive respecting irregularities	5, 17
Requested investigation, 1907	18

Percentage License (See Privileges)

Permits (See Privileges)

Policemen

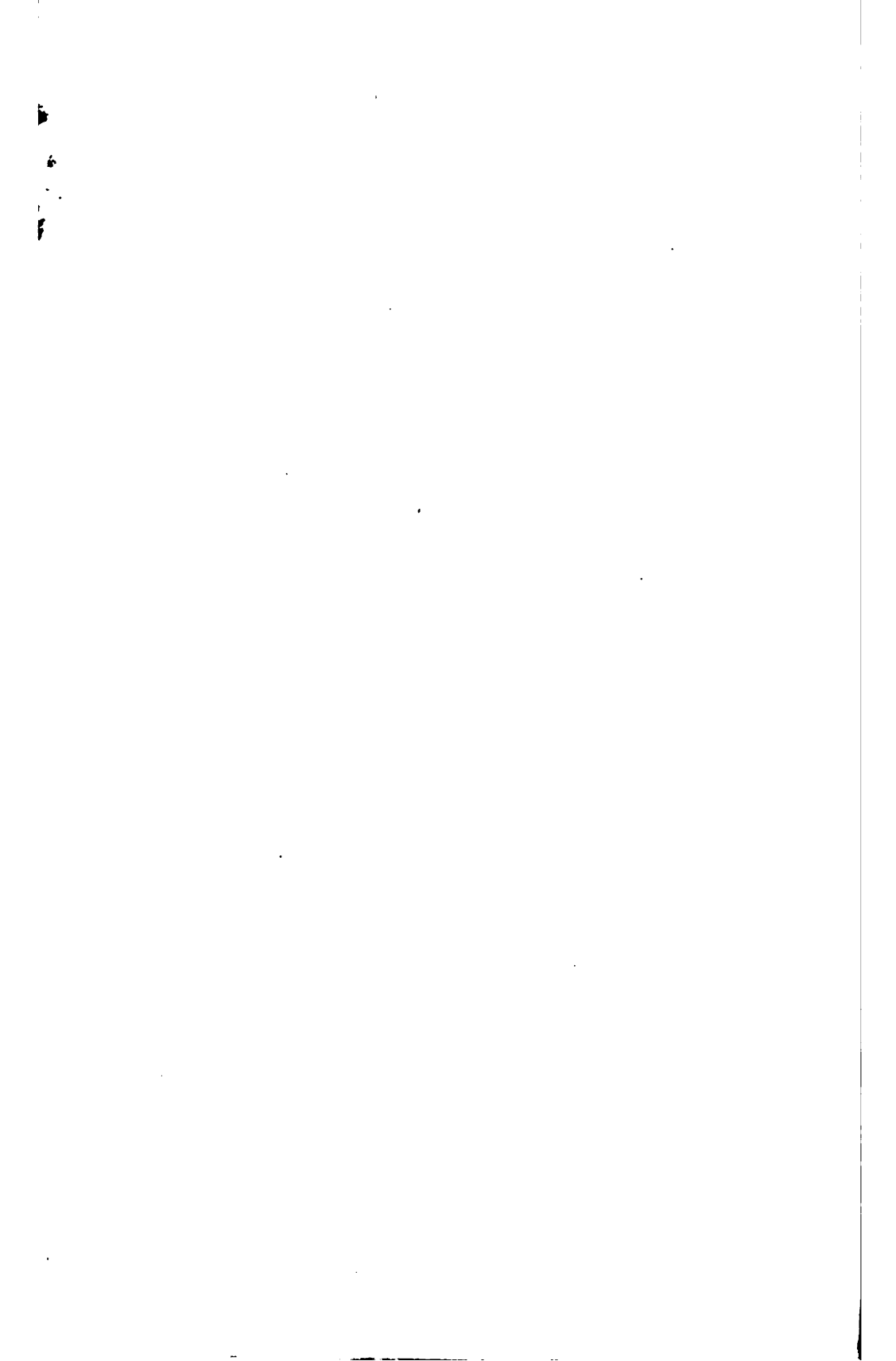
Tempted to overlook violations	20, 21, 55
--------------------------------------	------------

Privileges

No accurate list	5, 25, 32, 71
No inspection to learn values	6
Irregularities	6, 33, 34, 44, 45, 47, 63, 76
Extensions not explained	6, 35, 36, 39, 44, 67, 68

- Reductions in fees not explained6, 72
- Reprehensible practice in repairs ..6, 35, 36, 39, 44, 67, 68, 75
- Statements by lessees unproved6, 35, 47, 70
- Comptroller has no copies..... 6
- Improper approval of vouchers 6
- Revocations not reported..7, 42, 71
- In force not known.....7, 32
- New leases not reported.....7, 42
- Private citizens on park property7, 45
- Free—objectionable7, 8
- Free—number not known.....7, 8
- Long term leases undesirable 7, 47
- Battery Park.....7, 47
- Silver Lake Park Hotel..... 33
- Park Carriage Co.....34, 72
- Casino, Central Park35, 39, 67
- West End Hotel Company..36, 74
- Percentage license.....39, 47, 66
- Claremont Restaurant44, 72
- High Bridge Park—dwellings 45, 75
- Fort Washington—dwellings..46, 74
- Speedway Inn—dwellings....46, 74
- Pelham Bay Park—dwellings... 46
- Four year leases, Brooklyn.... 47
- Carousel, Central vs. Prospect.. 47
- Riverside47, 48
- Irregularities detailed63, 76
- List of privileges involved..63, 76
- Projection Permits
 - No official control.....8, 20, 52
 - No control by comptroller..... 8
- Vault Opening Permits
 - No system for detecting violations8, 21, 56
 - Fees should be large 64
 - Street opening permits uncontrolled8, 21
 - No proper files..... 9
- Prospect Park, Brooklyn
 - Carousel yields \$6,600.....7, 40
 - Boat privileges, \$7,700..... 69
- Recommendations10-16
- Reduction in Fees (See Privileges)
- Register
 - None for recording charges.... 5
 - Once used but discontinued....5, 22
- Repairs (See Privileges)
- Responsibility for Conditions
 - Shared equally by past commissioners 5
 - Distribution shown 16
 - Finance, department of ..4, 25, 66
- Revenues (See Privileges)
 - Result of not collecting..... 3
 - Responsibility of comptroller.4, 56
 - Lost by free privileges..... 7
 - Sources 19
 - Methods of collection.....19, 22
 - How transferred..... 19
 - Accruals not watched.....19, 20
 - Increased by competition....40, 68
 - Projections, vaults, etc.....52, 56
 - Irregularities: auction sales...56, 57
- Revocation of Permits (See Privileges)
- Smith, Henry, Commissioner
 - First attention to revenues..... 4
 - Inattention to certain defects.5, 17
 - Consented to present study..... 18
 - Opened bank account for deposits 23
 - Disapproves percentage license. 39
 - Forces licensee to refund....44, 68
 - Calls for list of all openings... 56
 - Increases rent on stand 64
 - Grants mineral water stand lease 65
- Smith, Col. Clinton H., Assistant Secretary
 - Responsibility 18
 - Explains irregularity in bank deposit30, 31
- Unfavourable terms (See Privileges)
 - List of privileges involved ..63, 64
 - Detailed statement64, 76
- Wilcox, W. R., Commissioner 5, 13, 35
 - Approves irregularities.....35, 36







BUREAU OF MUNICIPAL RESEARCH

HISTORY

January 2nd, 1906. Organized as "Bureau of City Research."

May 2nd, 1907. Renamed as "Bureau of Municipal Research."

PURPOSES

To promote efficient and economical municipal government; to promote the adoption of scientific methods of screening and of reporting the details of municipal business, with a view to facilitating the work of public officials; to secure constructive publicity in matters pertaining to municipal problems; to collect, to classify, to analyze, or correlate, to interpret and to publish facts as to the administration of municipal government. (Articles of Incorporation)

REPORTS, JANUARY, 1906 to AUGUST, 1908

Some Phases of the Work of the Department of Street-Cleaning
City-Owned Houses.

Bulky Increases Not Provided for in Budget.

Inefficiency of Inspection of Combustibles.

The City of New York, the Street Railroad Companies and
a Million and a Half Dollars.

How Manhattan is Governed.

Analysis of the Salary Expenditure of the Department of
Health of the City of New York for the Year 1908.

Making a Municipal Budget: Functional Analysis and Records
for the Department of Health.

New York City's Department of Finance.

The Park Question, Part I. Critical Study and Constructive
Suggestions Pertaining to Revenue and Depreciation of the
Department of Parks: Manhattan and Richmond.

REPORTS IN PROGRESS, AUGUST, 1908

The Park Question, Part II, Critical Study and Constructive
Suggestions Pertaining to Administrative and Accounting
Methods of the Department of Parks: Manhattan and
Richmond.

On Physical Examination of School Children.

Summer Care of Babies.

Proposed Reorganization of the Department of Health.

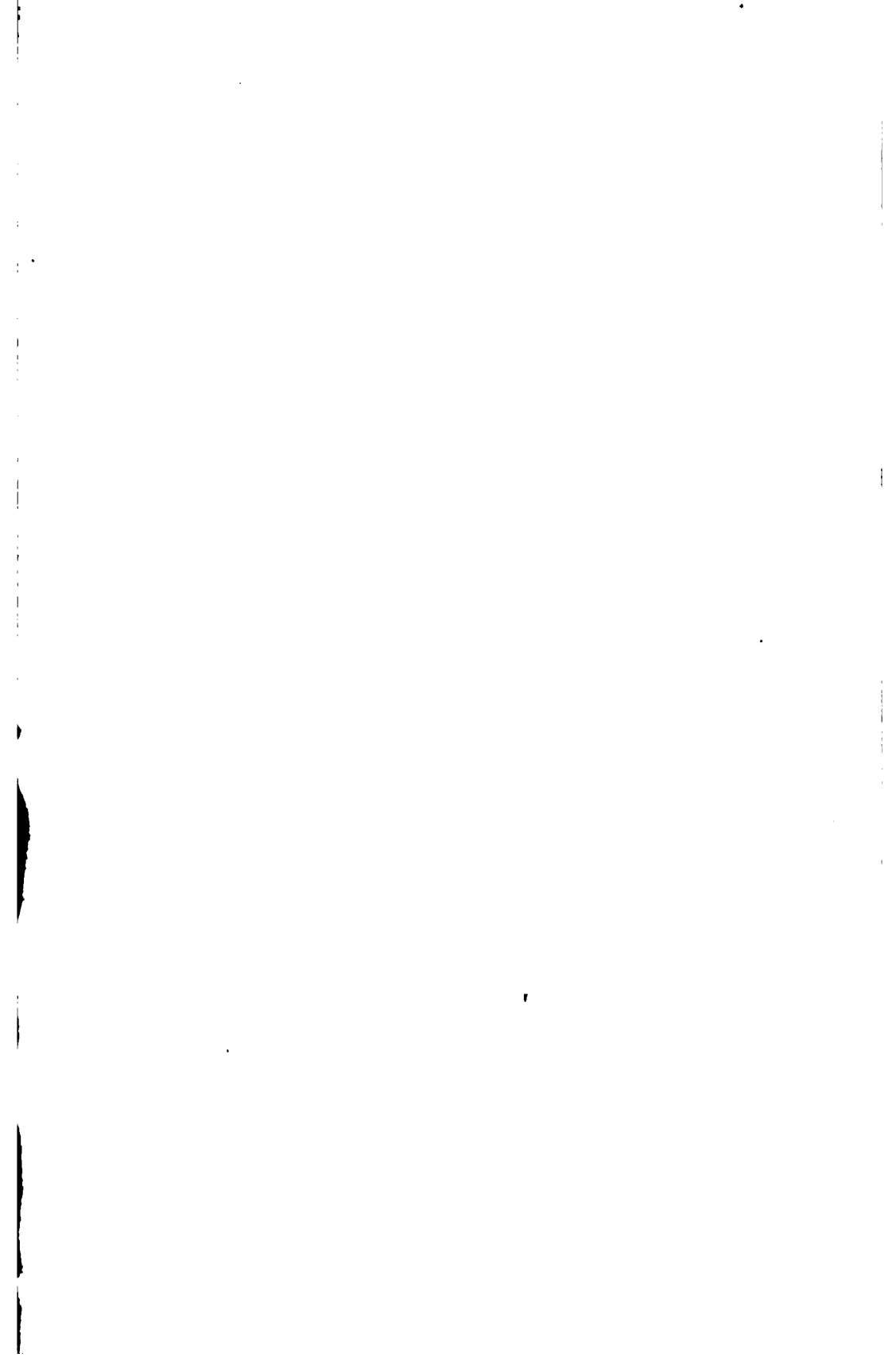
Control of Water Revenue.

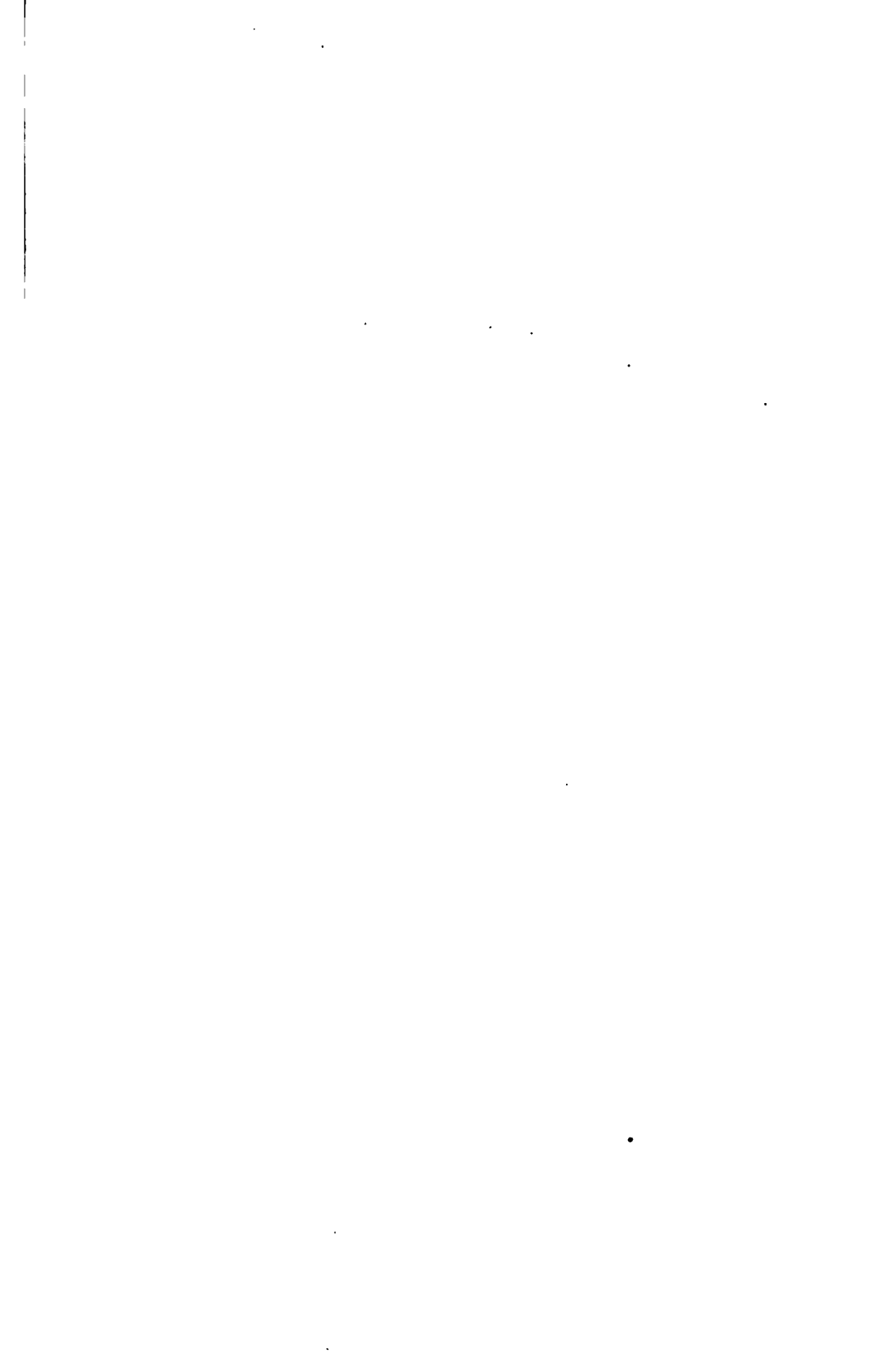
Administration of Department of Water Supply, (see also
Electricity).

East Side Transients, Department of Finance
City Debt.

Tenement House Administration.

Survey of Supplies and Reports, Department of Police.







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1. New York (N.Y.). Department of
Parks. 2. Finance--New York (City)--
Accounting. 3. Parks--New York (City)
I. Institute of Public Administration,
New York

